THE

# UNIVERSAL ACCOUNTANT,

AND

# COMPLETE MERCHANT.

IN TWO VOLUMES.

By WILLIAM GORDON,
of the ACADEMY, GLASGOW.

VOLUME II.

*Quid munus reipublicæ majus meliuſve afferre poſſumus, quam ſi juventutem bene erudiamus?* CICERO.

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# DISSERTATION

## ON

# THE BUSINESS

## OF THE

# COUNTING-HOUSE.

OF all the various employments which have been calculated to promote the public as well as private proſperity, there is none upon which induſtry, foreſight, and œconomy have a more ſtriking influence, than that of the merchant. An imprudent ſtep may not only ruin his fortune, and perhaps the fortune of hundreds around him, with whom he may be connected, but likewiſe have a tendency to hurt the trade of his country in general: whilſt, on the other hand, a plan properly digeſted, and well executed, may not only eſtabliſh him, but add to the proſperity of all thoſe who are within the ſphere of his influence. We have repeated inſtances, where conſiderable eſtates have been raiſed upon ſlender capitals, by means of application, integrity, and prudent management; whilſt others, inconſiderately graſping at too much, and living up to their expectations, have been finally diſappointed. Commerce, like the courſe of exchange betwixt nations, is by nature variable and fluctuating; the branch which may have afforded conſiderable profit at one time, may ſcarce be worth embarking in at another, as the markets may be overſtocked by a multitude of traders

ſtriking into that branch in particular. In this, and indeed in every caſe, it requires foreſight to judge exactly when to launch out, and when to wind up; to the want of proper intelligence and precaution in which we may fairly ſtate one half of the failures among conſiderable merchants, the decay of our manufactures at home, and impunctuality of our correſpondents abroad. In order to render this eſſay more uſeful and intelligible to the young and unexperienced, I ſhall not purſue it in the way of declamation, but divide it into certain articles, each of which ſhall be particularly diſcuſſed by itſelf.

### 1. *Of Buying and Selling.*

It is a maxim in trade, which conſtant experience hath confirmed, That we ſhould purchaſe at the cheapeſt markets, and ſell where there is reaſon to expect the quickeſt and beſt returns. Wherefore, a proper intelligence of the beſt markets, and a thorough judgment of the quality of goods, ſeem not only neceſſary to a judicious purchaſe, but likewiſe a real certainty of an advantageous and ready ſale: for ſhould there be no demand at home, nor any certain accounts of a demand abroad, the purchaſe becomes a dead ſtock, which ſuffers daily by lying on hand; and ſhould ſuch merchandiſe in two or three years hence be in requeſt, ſo that the ſales ſhould bring ſomething pretty conſiderable above the original coſt and charges, yet the profit, and perhaps part of the principal, is entirely ſwallowed in the intereſt of the money paid for them, charges, and warehouſe-rent; whereas, had the value been laid out upon ſome other article more vendible, it might have been turned over again and again to advantage. Hence the profit by trading does not ariſe ſo much from charging high, as ready ſales and quick returns. I do not mean, however, that a merchant ſhould always wait for orders,

ders, before he laid out his money or his credit; that would be ſailing too near the coaſt, and attended with many inconveniencies. Something muſt certainly be riſked, but riſked with as much judgment and prudence as poſſible. For this purpoſe, it is extremely proper, that a trader ſhould know how the ſeveral parts of the world are connected together in their mutual intercourſe of commerce, how the redundancies of one country ſupply the wants of another, in what articles the markets are ſcarce, and in what they are overſtocked, that he may at all times be capable of foreſeeing, when any branch of trade in which he is concerned is likely to be ſtagnated, and take his meaſures for preventing the bad conſequences accordingly. I have known traders, encouraged by a riſing demand at home for a certain ſpecies of merchandiſe, import ſo largely that there were none to purchaſe; but the country where it was produced, being drained, reſhipped it as the moſt proper remittance, and thereby not only ſaved themſelves, but brought a ſmall balance in their own favour. Such is the influence of a proper intelligence in matters of commerce.

If a merchant had always the command of money, either from his own capital, or borrowing on bond, ready-money purchaſes bid faireſt for bringing large profits and leaſt embarraſſment. For when he purchaſes goods at a long credit, in expectation that the proceeds may come in time to retire his obligations, he may meet with diſappointments equally deſtructive to his circumſtances and credit. Beſides, long credit hath an injurious influence upon trade in general, as it tends to lower the markets by overſtocking them, which lays the manufacturers under a neceſſity of making them worſe in quality, as they are obliged to lower their prices. Hence our manufactures are brought into diſeſteem, the ſales abroad ſtag-

nated, and the trade transferred to other countries, who ſupply the market with better commodities. Moreover, whoever buys goods on time, muſt lay his account to purchaſe dearer than the common intereſt of a ready-money price; and to preſerve his credit, muſt force a ſale abroad, that he may have returns in time to anſwer it, by which means there is a profit loſt in the ſales as well as in the purchaſe, which the exporter for ready money ſaves in both. Add to this, that ready money, not only entitles a merchant to the cheapeſt, but likewiſe to the beſt quality and earlieſt markets. Few manufacturers will hardly give the choice of their goods to twelve or fifteen month traders, when they can have ready money; and it is natural to imagine, they only give credit when they can do nothing better.

It is the trader's intereſt to conduct his affairs with judgment and œconomy; but his duty and intereſt are equally concerned, that all his negotiations be founded on integrity and honour. A man who hath the appearance of honeſty among his neighbours, may gain ſomething by dealing unfairly, whilſt he is not diſcovered; but diſhoneſt practices muſt ſome time or another bring deſtruction upon their authors; and the loſs of reputation in future trade will be much more than a counterbalance for all the *extra* profits ariſing from his former impoſitions. Of all the arts which the deceitful have invented to hurt the intereſt of trade, there is none more pernicious than ſmuggling. This indeed ſeems to be the mother of all the reſt. —— When a young man firſt enters upon trade, he imagines to himſelf, if he can ſave the duty of any commodity, he will not only ſecure to himſelf an extravagant profit, but by that means be able to make a monopoly of that traffic, as he can afford to underſel his neighbours, and give longer credit; without conſidering at the ſame time, that if he is once detected,

he

he may come to loſe more at once than he gained for a long while; beſides that it expoſes him ever after to the ſtricteſt ſcrutiny upon all occaſions. When thus a man is accuſtomed to buſineſs, by robbing the government of its revenue, a crime ſeldom conſidered in its juſt extent, he is by degrees reconciled to every ſpecies of fraud, till ruin and infamy become the conſequence. It were indeed to be wiſhed, that there was no ſuch temptation to fraudulent practices, with reſpect to the royal revenue. Trade in Britain, it muſt be acknowledged, is cramped with high duties at importation, which makes it ſeem, to the young and unexperienced, worth while to run ſome riſk, in defrauding the government; were the duties conſiderably lowered, it is a queſtion, whether the revenue would not be increaſed, as there would be no temptation to ſmuggling, and importations of every kind would be much increaſed.

### 2. *Of making Conſignments.*

When goods are ſhipped off to be ſold by a factor for your account, it is ordinary to ſend an invoice of the coſt and charges of the goods by the ſame ſhip for the factor's government, that he may ſo diſpoſe of them as to have a reaſonable profit, ſuitable to the riſk and the time you may be out of your money. If the goods have been well bought, merchants frequently make an additional charge upon the invoice, in order to procure a larger profit upon the ſales, which ſometimes hath a good effect; but if this is done injudiciouſly, it will only retard the ſales, as the factor, when he ſees he cannot make ſuch a profit as the principal may expect from the face of the invoice, will very probably wait for the riſe of markets, in which he may after all be diſappointed: this muſt be a loſs to the merchant; for ſmall profits and quick returns have been found by conſtant experience, to be the

the life and ſoul of commerce, and the beſt ſupport to a trader's credit, whether he deal at home or abroad, on credit or for ready money. Wherefore a merchant ought to conſider well, when he may with ſome degree of certainty be remitted; for unleſs a trader thoroughly knows his correſpondent, and can abſolutely depend upon his honour and punctuality in buſineſs, he runs greater hazards than every one is aware of. By launching out injudiciouſly in this reſpect, thouſands have ſtrained their credit, and many have been irrecoverably ruined. It is ſurely a matter of very great delicacy, and a point full as difficult as it is important, in conducting foreign trade, to chuſe proper correſpondents; and it will be no bad precaution, to truſt out of reach, only that which can be ſpared without embarraſſment: for experience hath often diſcovered, that foreign factors were exceedingly punctual in their remittances, and rendered ſuch accounts of ſales as brought a profit adequate to the riſk of their conſtituents, with a view to eſtabliſh a character for punctuality, and to enlarge their buſineſs in the commiſſion-way; but how ſoon they had drawn in their unwary correſpondents to intruſt them to that extent they had been aiming at, they then endeavoured, by every diſhonourable art, to keep their conſtituents out of their money; who, on the other hand, unable to ſupport credit under the diſappointment, have been obliged to ſtop payments, and the artful factors found means of retaining the poſſeſſion of the beſt part of the effects in their hands; it being the way of the world, that the affluent, by whatever unlawful means, meet with more credit than the unfortunate.

### 3. *Of ſupporting Credit.*

Credit is the great foundation of commerce, not only between man and man, but likewiſe between nation

tion and nation; whence it follows, that the principal object which a merchant ought conſtantly to have in view, is the ſupport of his perſonal credit, which, if it is but once blown upon, is not without great difficulty retrieved. It cannot therefore be too much urged, or attended to, that a trader, like a banker, ſhould conſtantly keep his dealings within the extent of his capital, or at leaſt ſuch debts as he hath a moral certainty will be punctually paid, to retire all his obligations in due time. For ſhould a trader launch out to the extent of his credit, ſo as to employ it as freely as his capital, ſuch conduct will often prove very precarious, and be attended with dangerous circumſtances. Trade is liable to many unforeſeen accidents; and it is more than probable, that a trader who ſtrains his credit, in coming under obligations, will find reaſon enough to wiſh himſelf out before they are retired. A loſs or diſappointment will be ſufficient to draw all his creditors on him at once, and render him incapable of drawing in ſo much of his ſcattered effects as will pay his debts, far leſs of ſaving any thing to himſelf in reverſion, although, from the face of his books, he might well imagine, he had conſiderably more than would clear him with all the world. There are ſome, no doubt, who, from a quickneſs of parts, and indefatigable application, are able to preſerve themſelves from a total wreck in a tempeſt of this kind; but then, ſuch inſtances are rare; and the greateſt geniuſes, though they may ſave their credit, and keep their embarraſſment from public view, cannot avoid incurring an extraordinary expenſe, which overbalances the profit ariſing from their extraordinary dealings; ſo that, upon the whole, the prudent dealer, with fewer talents, will come much nearer his purpoſe. In order to give the merchant a conſtant view of the obligations he comes under, and the means he hath of retiring them, he

ought

ought to have a book lying open in his counting-houſe, numbered in folios like the Leger, and divided into ſpaces, on the top of each of which ſhould be inſerted the names of the twelve months of the year, a whole folio, more or leſs, being allowed, according to the extent of his dealings, for every month. On the left-hand page ſhould be entered the payments to be made to him on each particular day of each month; and on the right-hand page, in the ſame manner, the payments to be made by him; by comparing which, he will be at a loſs upon no occaſion to judge how far he may come under new obligations, or how far he may be pinched in retiring old ones, ſo as he may have recourſe to ſome expedient for raiſing new funds to ſupply the emergency. He will likewiſe, by this means, be prevented from anticipating payments of debts due him, by expoſing his bills to diſcount; which is not only attended with a certain loſs, but perverts the natural courſe of buſineſs, and never ought to be done but with a view of ſome *extra* profit, and having the ſum replaced in proper time. This will likewiſe be a ſpur to the merchant to have his debts collected as they fall due; the neglect of which very often proves detrimental to the merchant's intereſt, as it multiplies bad debts, and breaks the meaſures, which, in expectation of ſuch debts coming in, he had propoſed for his regulation.

### 4. *Of making Inſurance and Underwriting.*

Merchants being inured, from their firſt ſetting out in the commercial life, to riſks and hazards, ſend their property to foreign countries, and bring home the produce in return, with the ſame alacrity as a moneyed man lends out his money upon heritable or undoubted ſecurity, and receives it back with intereſt. But as it would be imprudent to hazard too much, when

when there is an opportunity of acting with ſafety, a merchant will certainly find it to his account to make inſurance when he hath reaſon to imagine he runs the leaſt riſk. No profit is equal to the anxiety a man muſt be under, who hath perhaps as much at riſk as he is worth in the world; and this anxiety, ſuppoſing in the end his property ſhould be ſafe, would introduce ſuch a confuſion and diſorder in the other parts of his affairs, as would be more than an equivalent for the premium he had ſaved. There are ſome who have naturally adventurous ſpirits, who are reſolved to be all or nothing; I would adviſe ſuch, however, to truſt but little upon one bottom, ſo that if a loſs enſues, it may be the leſs perceived. Thoſe too who underwrite, will find they have the greateſt chance of ſucceeding, by underwriting a ſmall ſum in every policy that occurs, where there is no extraordinary danger, and never going too great lengths in any.

### 5. *Of Correſpondence.*

The opinion of a merchant, in the eye of the public, riſes or falls according to the light in which they conſider his abilities and punctuality as a correſpondent. It is extremely prejudicial to the intereſt of a young trader, to ſend abroad haſty and ill-digeſted productions among his correſpondents; as it not only gives them a low opinion of his talents, but likewiſe very often leaves room for cavil and litigation, which, by a little more care and preciſion, might have been entirely avoided. Something more is expected in a merchant's correſpondence than in that of any other claſs of men; as, upon the faith of a ſingle letter, he may negotiate many thouſand pounds; ſo that he cannot perform this part of his buſineſs with too much exactneſs and perſpicuity. It is likewiſe wrong

to lay one's letters of correſpondence careleſsly by, when they are once peruſed: they may come to be of uſe many years after, in bringing matters of fact to remembrance; and therefore merchants very judiciouſly mark their letters at the end of every month, and pack them up by themſelves, as they keep copies of all they write, that when they have occaſion, upon any after emergency, to examine the contents, they may be found without the trouble of much ſearching.

### 6. *Of Drawing and Remitting.*

Of all other negotiations in which a merchant may be concerned, there is none more critical, or requires greater caution, attention, judgment, and punctuality, than negotiations in matters of exchange. Under the article of *Arbitration of exchanges*, in the firſt volume of this work, I have pointed out the advantages which may ariſe to one who can with propriety carry on a correſpondence with the different trading-places in Europe at the ſame time; but as there are few towns in Britain whoſe trade affords daily opportunities of a correſpondence ſo extenſive, I ſhall only give a few directions for the government of the young trader, in matters of exchange betwixt England and Scotland. To ſell dear and buy cheap, is a maxim in this ſpecies of traffic, as well as every other. The exchange in all places of Scotland and England is not always the ſame. Bills of the ſame date on London do vary with reſpect to the exchange in moſt trading-towns in Scotland, and bills on other trading-towns in England ſell much lower than on the metropolis. Wherefore it would ſeem that nothing of this kind can be managed to purpoſe without a general correſpondence, and daily intelligence. Suppoſe, for inſtance, I ſell bills here on London for 2 *per cent.* premium

mium at 30 days, and can purchaſe bills on Newcaſtle, Mancheſter, or Liverpool at 10 days for 1 *per cent.* premium, I not only clear 1 *per cent.* by this tranſaction, but can likewiſe have the proceeds of my own draughts in my correſpondent's hands time enough to retire the obligation he came under for my account. It is a great loſs to a correſpondence of this kind, when it is either carried too great lengths, for then the bills fall in diſrepute, as too many of them appear, to be readily diſcounted, or when ſufficient attention is not paid to the merit as well as punctuality of remittances; for then it becomes a burden and an embarraſſment to a correſpondent, inſtead of that aid which he might naturally expect in the courſe of the negotiation. The more concealed and ſecret a man keeps a trade of this kind, it is certainly the better; for when too much of this currency appears in public view, it expoſes a man, who is deeply engaged in other buſineſs, to ſuſpicions and animadverſions not at all to his credit.

### 7. *In keeping the Books of Buſineſs.*

When a merchant deals extenſively, it is not to be imagined that he can ſpare time for keeping his own books, but he cannot be ſuppoſed to be intimately acquainted with his own affairs if he does not peruſe them often. A merchant ought to know, upon all occaſions, what is in his power to do without embarraſſing himſelf, and have ſuch a general idea of his dealings, and thoſe with whom he deals, that his ſpeculations may be always within his ſphere. Was this matter, ſimple as it may ſeem to be, ſufficiently attended to, we would not ſee ſo many failures happen every day. It is want of knowledge in a man's own affairs that makes him raſh and adventurous beyond his capital, or even credit, and lands him in

a number of difficulties, from which nothing but great abilities, or friends, can extricate him. Regular books frequently examined, will contribute more to proſperity in trade, than great addreſs and abilities without them. But as accountantſhip, and the method of conducting it, is the ſubject of the following work, it is needleſs to ſay any thing further here.

THE

# THE UNIVERSAL ACCOUNTANT.

## PART I.

## THE ELEMENTS OF MERCANTILE ACCOUNTANTSHIP.

### INTRODUCTION.

WHoever conſiders the buſineſs of a merchant, with reſpect to its variety, extent, or importance, muſt ſee, that a faithful regiſter of all his tranſactions, diſpoſed and arranged in that order, and adjuſted with that preciſion, by which a real ſtate of the whole, or any particular branch, may be at once diſcovered and laid open, for his own ſatisfaction or that of others, is abſolutely neceſſary, not only to the welfare and proſperity, but to the very being of his trade.

In the earlier ages of the world, when all accounts were ſettled by barter on the ſpot, there was little occaſion for accountantſhip; but by degrees, as invention grew upon experience, conveniencies of life formerly unknown were produced, and mankind, emulous to excel, gave genius and induſtry full ſcope: thus was the uſe of money, weights, meaſures, navigation, arts, manufactures, laws, government, credit, correſpondence, banks, bills of exchange, &c. introduced and eſtabliſhed, and conſequently the uſe of accountantſhip became obvious and indiſpenſable. It was not, however, carried to its greateſt perfection at once; without doubt, as commerce flouriſhed, and credit became more extenſive, the method of arranging and adjuſting accounts, became likewiſe by degrees more regular and uniform.

Were we to trace this important ſcience back to its original,

ginal, we would be naturally led to aſcribe the firſt invention to the firſt conſiderable merchants; and there are none who have a fairer claim to precedency in point of time than thoſe of Arabia. The Egyptians, who for many ages made a glorious appearance in the commercial world, derived their firſt notions of trade from their intercourſe with theſe ingenious people; and, of conſequence, from them likewiſe they muſt have received their firſt form of accountantſhip, which, in the natural way of trade, was communicated to all the cities on the Mediterranean. When the weſtern empire had been over-run by the Barbarians, and all the countries of which it had been compoſed, took that opportunity of aſſerting their own independency, commerce fled quickly after liberty; and immediately Italy, which had formerly been the court of the univerſe, became the ſeat of trade; to which the ruin of the eaſtern empire by the Turks, into whoſe genius or conſtitution the arts of commerce never entered, did not a little contribute. The buſineſs of exchange, by which the Lombards connected all the trading cities of Europe, likewiſe introduced their method of keeping accounts, by double entry; whence, at this day, it gets the name of *Italian book-keeping*.

Thus was the knowledge of accountantſhip diffuſed, not only throughout Europe, but by degrees through all the trading-countries in the world; by which means a happy regularity and uniformity in accounts every where prevailed, public and private credit were extended, correſpondence was enlarged, and property aſcertained, not only among merchants, but all other ranks and degrees of men, from the public revenue to the meaneſt private buſineſs; for ſuch is the peculiar excellency of this art, that the accounts of nations can be as eaſily adjuſted thereby, as thoſe of a merchant, it being as readily applied to millions, as hundreds of pounds.

In treating on this ſubject, I ſhall endeavour to be ſo juſt in the definitions, ſo concluſive in the principles, and ſo particular in the application, that the whole art may be eaſy and intelligible; and attentive only to what is the moſt approved practice, I ſhall carefully avoid every ſpeculation that is not either calculated to the illuſtration or improvement thereof.

CHAP.

## CHAP. I. *Definition, and a general account of the method, uſe, and deſign of* BOOK-KEEPING.

BOOK-KEEPING is an art, teaching how to record the dealings and tranſactions which a man of buſineſs hath occaſion to commit to writing, and ſo to arrange, diſpoſe, and adjuſt them, that it may be known at any period, and by any perſon verſant in accounts, what ſums are due him, by whom, and when payable; what goods he hath purchaſed, what of them are ſold, and what remains on hand, with the gain or loſs on the ſales; what money, goods, or debts, he hath under the management of factors, ſupercargoes, or truſtees, and what returns have been made him; what commiſſions he hath received as a factor, how they are diſpoſed of, what returns he hath made to his employer, what reverſion there is yet in his own hands, or in the hands of debtors; what bills he hath accepted upon commiſſion, at what time, and when payable, and what remittances have been made him on that account; what bills he hath drawn, to whom and when payable, and what funds he hath put in the hands of his correſpondent to retire them; what goods or money, as a truſtee, the company hath committed to his charge, what ſales he hath made of the one, or application of the other; what ſhips he hath freighted or hired out, what inſurance he hath made, and what he hath underwrote; what ſtock or capital he had originally, or at the preceding balance, and what improvement or diminution it hath underwent in the courſe of his trade; in one word, every thing that is proper for the merchant to know relative to his own affairs, or the affairs of others, with which he may be any how connected.

This definition, though it would ſeem only to reſpect merchants, can with propriety be extended to the accounts of kingdoms, eſtates, farms, manufactures, or families; and when one is well acquainted with the principles of the art, and application thereof to any particular branch of buſineſs, the tranſition to any other will not be difficult.

To attain the different ends propoſed in book-keeping, it hath been found by experience, that there will be occaſion for three general books, called the *Waſte book*, *Journal*, and *Leger*, beſides ſeveral ſubſidiary ones, where there is a variety of branches.

In

In the hurry and during the time of buſineſs, it would ſcarcely be practicable, to clothe the tranſactions in that dreſs, to arrange the accounts in that order, or adjuſt them with that preciſion, which the importance of accuracy, order, and regularity in this particular would ſeem to require; it hath therefore been judged expedient, to have one common-place book, in which, as a general regiſter, tranſactions are immediately recorded as they occur, which is called the *Waſte-book*; and thence, at times proper for the purpoſe, they are again entered in, or carried to another book called the *Journal*, where the particular *Debtors* and *Creditors* in each tranſaction are pointed out and aſcertained, and the whole narrative expreſſed in thoſe laconic terms which are peculiar to accountantſhip: laſtly, from this book, which is only intended as a leading ſtep towards the completion of the whole, the ſeveral tranſactions are collected and carried to the principal book of accounts, called the *Leger*, and ſo diſpoſed and arranged in their particular ſpaces and folio's, at proper periods, perhaps monthly or weekly, where a true ſtate of the whole, or any part, may be eaſily and diſtinctly known, which is the end, uſe, and deſign of *Book-keeping*.

## CHAP. II. *The reaſon and uſe of the terms* DEBTOR *and* CREDITOR *explained, with a general rule for their application.*

SInce a merchant's ſubject, ſtock, or capital conſiſts of the money, goods, and debts which compoſe it, he is naturally led to conſider every particular of theſe as accountable to him, or more properly, to his ſtock or capital, as a part to the whole, for its reſpective value; as, on the contrary, if he owes any thing at all, this ſtock or capital muſt be accountable to his ſeveral creditors, to each for the particular debt he owes him. Should he go farther ſtill, and arrange the ſeveral *Debtors*, that is, the particulars which compoſe his ſubject upon one ſide of an account, and the *Creditors* upon the other, he would then be able, by one ſimple ſubtraction, to diſcover what he is worth. In like manner, when any part of his ſubject is put off, or exchanged, in the courſe of his trade, either ſome perſon who received it, or ſomething which was got in exchange, muſt be accountable thereto; and therefore, what was received, or the receiver, muſt be *Dr*, in place of the particular given away, which, by

by a very natural tranſition, becomes *Cr.* Should the merchant, in this caſe, ſet the original coſt of this article as it ſtood *Dr* to his ſtock upon one ſide of an account, and the value at which it was charged *Cr* by the perſon receiving, or thing received for it, he will be able, at one view, to diſcover, whether he hath ſold at loſs or profit, or how much. It will likewiſe, no doubt, happen, that ſomething may go out of the merchant's hands, for which he hath no returns: in this caſe, the *Creditor* is obvious, but a *Debtor* muſt be invented to correſpond with it; for there would be no congruity or harmony in accounts, if the one could ſubſiſt without the other, and indeed in the nature of things it is impoſſible: he muſt therefore have recourſe to his general account of *Loſs and Gain*, and charge it *Dr* to that particular article which he hath loſt; as, on the contrary, this account would be made *Cr* upon any acceſſion to the merchant's capital, for which no equivalent went out.

COR. 1. Hence the principles upon which accountantſhip depend, are founded in reaſon, and ſerve not only to demonſtrate the method, but alſo to keep the merchant continually attentive to what he does; ſince he muſt know, that he can make no tranſaction that is not accountable to another.

2. From this general view of the nature and uſe of the terms *Debtor* and *Creditor*, it will be evident, that there can only be but three kinds, *perſonal*, *real*, or *fictitious*.

*Perſonal*, when any perſon becomes in reaſon accountable for, or *Debtor* to any article of the merchant's ſubject; or, on the contrary, when any article of the merchant's ſubject becomes accountable to a perſon; as *John Gray* Dr to *Broad Cloth*, *& vice verſa*.

*Real*, when one thing, or article of merchandiſe becomes in reaſon accountable to another; as *Sugar* Dr to *Rum*.

*Fictitious*, when a real and perſonal *Debtor* or *Creditor* cannot be pointed out as an equivalent of ſomething received, charged, or given away, as in the payment of warehouſe-rent, or any other charges; the money given away is certainly *Creditor*, but the landlord, as he is not accountable for it, cannot be made *Dr*: or in receiving a legacy, the money received is *Dr*, but neither perſon nor thing can appear as *Cr*. Wherefore the defect muſt be

ſupplied with a fictitious one, the title whereof ought to be ſomehow expreſſive of the tranſaction.

3. In the ſimpleſt tranſaction, where there is giving, receiving, transferring, &c. there muſt be one *Debtor* and one *Creditor*; and when this is the caſe, ſuch poſt or entry in the *Journal*, is called a *ſimple poſt*. When one *Debtor* is balanced with two or more *Creditors*, or one *Creditor* with ſeveral *Debtors*; the entry or poſt in the *Journal*, is ſaid to be complex. When ſeveral *Debtors* are balanced by ſeveral *Creditors*, the poſt is ſaid to be compoundly complex, or complex in both its terms.

4. From the foregoing obſervations, one univerſal rule for the application of *Debtor* and *Creditor*, in all the caſes that can occur in trade, can very naturally be inſtituted, in the following terms.

Whatever is received, or in reaſon ſhould be charged, is *Debtor*.

Whatever is delivered, or in reaſon ſhould be diſcharged, is *Creditor*.

## CHAP. III. *Of the books of buſineſs uſed in counting-houſes.*

### SECT. I. *Of the* WASTE-BOOK.

THE *Waſte-book*, or *Memorial*, is the baſis or foundation upon which the whole ſuperſtructure of a merchant's accounts is raiſed, in which are recorded his daily tranſactions of commerce, one after another, as they occur in point of time.

When a merchant at firſt commences trade, his *Waſte-book* opens with an inventory of the different ſubjects which conſtitute his capital, and the debts with which it is burthened, the difference betwixt the one and the other, making what is called his *neit ſtock*; but ever after, the particulars of his inventory may be immediately poſted in the *Leger* from the *balance-account*, where they are all collected from the different accounts of the preceding *Leger*; from which it is needleſs to tranſpoſe them to the *Waſte-book*, or *Journal*. After the inventory, the daily occurrences of trade come to be narrated, one after another, according to their

their dates, ſuch as buying, ſelling, receiving, paying, drawing, remitting, *&c.*

In entering which, every real circumſtance that reſpects the tranſaction, ſhould be clearly and diſtinctly expreſſed; ſuch as, the names of parties, the conditions of bargains, the terms of payment, the quantity, quality, and prices of goods, with every thing elſe that is material or expreſſive of the nature and deſign of the tranſaction, and no more. Some merchants, to have a fair record of all their tranſactions, have a blotter, to which, in buſineſs-hours, they commit the occurrences of the day, which they tranſcribe into the *Waſte-book*, and examine the calculations when buſineſs is over. When there is time, or a proper hand for the purpoſe, this method deſerves imitation. But there is another, intended to anſwer the ſame end, which is not to be followed; I mean, that of committing all the occurrences of the day to a ſheet of paper, and copying them into the *Waſte-book* at night. To commit any thing to waſte paper that is to bear an after-review, is dangerous, becauſe it is liable to a thouſand accidents.

## Sect. 2. *Of the* Journal.

The *Journal* is only a ſubſidiary, or rather a preparatory book to the *Leger*, in which all the tranſactions recorded in the *Waſte-book* are entered in the ſame form and order, but in a different ſtyle, having their proper *Debtors* and *Creditors* aſcertained and pointed out; and the dates, ſums, quantity, quality, price, and term of payment particularly expreſſed. This book was deemed ſo eſſential, in caſe of failures, that, by an ordinance of France, it was ordered, "That all merchants, or traders, whether in wholeſale or "retail, ſhall keep a book of all their commercial tranſac- "tions, bills of exchange, debts active and paſſive, *&c.* "without which to exhibit in caſe of failure, they were to "be reputed fraudulent bankrupts, and proſecuted accor- "dingly." The wiſdom of the legiſlature in this ordinance is manifeſt. For were merchants to keep but one general book, ſuppoſe the *Leger*, which is leaſt of all to be diſpenſed with, it would be eaſy for a fraudulent bankrupt to make what entries he pleaſed in the ſpaces of the *Leger*, to cover his deſign: whereas, in a book continued without interruption, the particulars of which muſt exactly agree with the *Waſte-book* whence they were taken, and likewiſe with the *Leger* whither they were carried; there could be no fraudu-

lent entries without an immediate diſcovery. But ſuppoſing nothing of that kind intended, the merchant who is ſenſible of the importance of regular and accurate accounts, will ſee the neceſſity of having a *Journal*. To poſt the *Leger*, or examine it from the *Waſte-book*, is no eaſy matter; but to poſt it from the memory only, is ſtill more difficult; and every eſcape is irremediable, as there is not the leaſt medium or teſt of examination.

The form of the *Journal* varies in different counting-houſes. At preſent, I ſhall follow that which is moſt common, ſimple, and eaſy, and muſt be firſt underſtood; reſerving what is neceſſary to be obſerved concerning the reſt, till I come to give the ſpecimens.

In writing in the *Journal*, obſerve,

1. That in a ſimple poſt, the *Debtor* muſt be firſt expreſſed, then the *Creditor*, and laſt of all the ſum, in one or more lines, as occaſion requires; after which the reaſons of the entry muſt be narrated in a new paragraph, with all the conciſeneſs that is conſiſtent with perſpicuity, and the ſum at laſt carried to the money-column.

*Note*, Some open every poſt with the ſum, others put the ſum immediately after the *Debtor*; but I think it appears more natural to make the ſum poſſeſs the laſt place.

2. In a complex poſt the ſeveral *Debtors* or *Creditors* muſt be expreſſed by the word *ſundries* in the firſt paragraph; then if ſeveral *Debtors* are balanced by one *Creditor*, each of them muſt be entered in a paragraph by itſelf, the title of the *Debtor* poſſeſſing the firſt place, and its particular ſum the laſt, ſhort extended, the total whereof is at laſt carried to the money-column. If ſeveral *Creditors* are balanced with one *Debtor*, they are likewiſe expreſſed ſeverally with the particle *to* before them. To avoid confuſion or prolixity, the price and quantity may be expreſſed in the narrative of any *Debtor* or *Creditor*, ſuch as caſh, which hath no other circumſtance peculiar to itſelf.

3. The *Journal* ought to be wrote fair and uniform, and the *Debtors* and *Creditors*, for diſtinction, ſhould be wrote in characters ſomewhat larger than the narrative.

4. The *Journal* ought to keep pace very nearly with the *Waſte-book*, both for the convenience of poſting, and drawing out accounts from the *Leger*, and that the accountant may not have too much to do at one time.

SECT.

## SECT. 3. *Of the* LEGER.

The *Leger* is the principal book of accounts formed from the *Journal*, as the *Journal* was founded on the *Waſte-book*, wherein the articles that compoſe any account whatever, are ſo diſpoſed and arranged, that the true ſtate thereof is immediately known. In the *Leger*, the different parts of a tranſaction, which in the *Journal* were diſtinguiſhed as *Debtors* or *Creditors*, ſtand collected, in ſpaces allotted for them, and placed according to their diſtinctions of *Debtor* and *Creditor*, on oppoſite ſides of the ſame folio. Thus, for inſtance, all the money received in the courſe of a year's tranſactions, or whatever other period the merchant fixes for balancing, appears at one view on the *Debtor*-ſide of the caſh-account, and all the money paid away on the *Creditor*-ſide of the ſame account; the difference betwixt the one and the other muſt certainly ſhow what money remains in his cheſt. In like manner, in a perſonal account, every ſum chargeable on that perſon ſtands at his debit, as all the payments he hath made ſtand at his credit; and the difference of the ſides ſhows at once the ſtate of the account. Again, in an account of goods, the prime coſt and charges ſtand on the *Debtor*-ſide, and the ſales on the *Creditor*-ſide; hence the loſs or gain upon that article is diſcoverable at once. Upon the whole, ſuch is the order, arrangement, and diſpoſition of things in the *Leger*, that all the accounts may be adjuſted with the utmoſt preciſion at any period, ſo as a true ſtate of the whole, or any part of a merchant's affairs, may be fairly exhibited; which is the end, deſign, and uſe of accountantſhip.

Every folio in the *Leger* is divided into ſpaces, into which the articles of the *Journal* are inſerted, according to their diſtinctions, and order of ſucceſſion. On the head of each folio are inſcribed the number, place, and year, both on the *Debtor* and *Creditor* ſides. At the top of each ſpace ſtands the title of the account, in large text, marked *Dr* on the left hand page, and *Cr* on the right; below which are inſerted the articles, to which the article *To* is prefixed on the *Debtor*-ſide, and *By* on the *Creditor*-ſide. Upon the margin are recorded the dates of the articles in a column appropriated for them, and in the money-column the ſums; immediately before which ſtands a folio-column, containing the number of the folio wherein the correſpondent entry is made. In accounts of goods, or any other accounts, where number, weight, or meaſure, or diſtinction of coins is conſidered;

conſidered; there are likewiſe inner columns, wherein theſe are particularly inſerted. For the more ready diſpatch in finding accounts in the *Leger*, it hath an alphabet, or index, wherein are written all the titles of the accounts, with the number of the folio where they ſtand. In this alphabet, the title of every account is entered under its proper initial letter; only perſons names, according to the initial letter of their ſurname.

SECT. 4. *General rules for the invention of* DEBTOR *and* CREDITOR *in the* JOURNAL, *and poſting and balancing in the* LEGER.

ART. 1. *General rules for the invention of* DEBTOR *and* CREDITOR.

1. As a merchant's name never ſtands in his own books, it is abſolutely neceſſary, that ſome term calculated to expreſs the nature of the thing ſhould repreſent it; otherwiſe the ſeveral articles, which are accountable to him for their values, would have no correſpondent *Creditor*, which is contrary to the conſtitution and nature of accountantſhip: wherefore merchants, to obviate this defect, have very properly ſubſtituted the term *Stock*, to which the ſeveral articles contained in the firſt part of the inventory are made *Debtors*; and which, in courſe, is debited to thoſe perſons in the ſecond part, to whom the merchant is due.

2. In the common occurrences of trade, the ſeveral articles in which a merchant deals, as ſugar, rum, tobacco, *&c.* are debited, by their identical names, as they come in; to caſh, if paid for in money; to the perſons of whom they are bought, if on time; or to the title of the goods given for them; if they are received in barter, for the quantity, and at the price ſtipulated.

3. When goods are ſold, they then become naturally *Creditors* according to their titles; whilſt caſh, the purchaſer, or ſome other ſpecies of goods, according to the conditions of ſale, become *Debtor*.

4. When any thing comes in as legacies, prizes, wagers, *&c.* for which nothing goes out, caſh, or the perſon who is accountable, is *Debtor*; and becauſe no perſon or thing can be in reaſon made *Creditor*, merchants have invented a term, *viz. Profit and Loſs*, which ſupplies, in this inſtance, the defect of a *Creditor*; and likewiſe of a *Debtor*, when any thing goes out without a real or perſonal equivalent.

5. When

5. When goods are ſhipped by conſignment for ſales, the factor cannot be charged with them before they reach him, and it would require too many accounts to debit the ſhip; wherefore the general title for ſuch adventures is, *Voyage* or *Adventure to* ——— Dr to the different particulars embarked, the perſons of whom they were bought, or caſh, according to the circumſtances which attended the tranſactions. In the ſame manner, *Voyage from* ——— is debited for all goods ſhipped for account and riſk of the merchant, to the factor or ſhipper, who in this caſe, for the moſt part, is the ſole *Creditor*. If the goods are loſt in the voyage, the office at which inſurance was made, becomes *Dr*; but if no inſurance was made, *Profit and Loſs* muſt be adopted; in both caſes, however, the voyage is diſcharged. On the other hand, ſhould the goods go ſafe, and the factor or conſignee adviſe of the receipt, he then becomes the genuine *Debtor*; but, for diſtinction, and to expreſs the nature of the caſe, *My account of goods* is ſuperadded to his name. In like manner, when he adviſes of the ſales, this laſt title is exchanged for another, expreſſive of the circumſtances which attended the negotiation, as *Factor my account-current*, if ſold for money; *Factor my account on time*, if on credit, or both, according to the nature of the ſales; when the debts are collected, and I am adviſed thereof, *Factor my account on time*, is diſcharged by *Factor my account-current*.

In like manner, when I act as a factor, to my conſtituent's name is always ſuperadded, according to circumſtances, *his account of goods*, *his account on time*, *his account-current*.

6. In all caſes of partnerſhip, where another manages, I have occaſion in my own books but for two accounts, *viz.* *Partner my account in company*, which is debited for my inputs, and *Partner my account proper*, which is debited and credited, according to the nature of the tranſaction, for all dealings I have with my partner of a private nature. When I am the manager, the company-books are kept in the ſame manner as a private concern; only each partner's ſtock in company is repreſented by *Partner's account in company*, and his private tranſactions with the company by *Partner's account proper*.

7. To ſave a multiplicity of accounts in the *Leger*, all the bills I receive accepted, or indorſed to me, as well as draughts on others, may be reduced to one account, under the title of *Bills receivable*; as likewiſe all the bills I accept are contained in one ſpace, under the title of *Bills payable*. The former are debited

debited as they come in, and credited as they are retired; the latter are credited when accepted, and debited as they are taken up.

8. In doing buſineſs with the cuſtomhouſe there will be occaſion for the titles, *Bonded duties*, *Old ſubſidy*, and *Debentures*; and in underwriting there will be occaſion for *Inſurance-account*.

ART. II. *Rules for poſting in the* LEGER.

1. The accounts and folio of the accounts muſt be regiſtered in an index, or alphabet appointed for the purpoſe.

2. Every account of goods muſt have an inner column, in which are to be inſerted the weight, meaſure, number, *&c.* as they are purchaſed and ſold.

3. The date of every tranſaction muſt be inſerted in a column allotted for the purpoſe, after which the tranſaction itſelf muſt be expreſſed in the moſt conciſe and intelligible manner, commencing the narrative on the *Debtor*-ſide with *To*, and on the *Creditor*-ſide with *By*.

4. The folio of every account, when the poſt is finiſhed, muſt be entered, the *Dr* or *Drs* firſt, and then the *Cr* or *Crs* upon the margin of the *Journal*; and in the *Leger*, within the folio-column, the folio of the word after *To*, in the *Debtor*, and the folio of the word after *By* in the *Creditor*.

5. If the ſpace allotted for any account ſhould prove too little, it may be tranſpoſed to the next empty folio.

ART. III. *General Rules for balancing the* LEGER.

1. Begin with the firſt account opened in the *Leger*, and proceed regularly through them all, omitting only *Stock*, and *Profit and Loſs*, which muſt be left open to the cloſe.

2. Perſonal accounts are cloſed to or by *Balance* for the difference of their ſides, where there is neither loſs nor gain; when either of theſe appear, as in the caſe of compoſitions, exchange, *&c.* they will likewiſe require to be cloſed to or by *Profit and Loſs*.

3. Accounts of goods are cloſed by *Balance* for what remains, and to or by *Profit and Loſs* for the gain or loſs on the ſales.

4. The balances in factorage commence with the account of goods, which is cloſed with the *Account-current* for what the factor is in advance, or hath in his hands after deduction of charges and commiſſion, and with the *Account on time*

*time* for outſtanding debts; both which accounts are cloſed with *Balance*.

5. The balances in company-books, are the ſame as in proper trade, excepting at cloſing the books, that the ſhare of *Gain* or *Loſs* belonging to each partner is carried to his account in company.

6. When all the accounts are balanced, *Profit and Loſs* is cloſed with *Stock* for the difference, and *Stock* with *Balance*; which laſt, if the books have been properly kept, will cloſe of itſelf; which ſhall be demonſtrated when we come to treat more minutely of the ſubject.

### SECT. 5. *Of the ſubſidiary books.*

To a trader, whoſe dealings are not very extenſive, and theſe only for his own account, there will be no great occaſion for any other regiſter of his daily tranſactions than the *Waſte-book*; but the merchant who deals for proper commiſſion and company account, will require, not only ſeveral *Waſte-books*, but various other books, auxiliary thereto, both to preſerve this regiſter of his tranſactions from being too much crouded, perplexed, or confuſed, and to keep the ſecrets of his private buſineſs to himſelf, which, by being promiſcuouſly entered with the affairs of others under his management, would, in caſe of any diſpute, be unavoidably expoſed; circumſtances that weigh equally ſtrong with reſpect to the other two.

The principal of the ſubſidiaries are the following.

#### 1. *The Invoice-book*

Contains a copy, or duplicate of all accounts of merchandiſe, with their value, cuſtom, proviſion, charges, ſent by the merchant to his correſpondent, by his order, or for his own proper account; and is intended, not only to keep the *Waſte-book* from being too much crouded, but to be open to the merchant's peruſal upon all occaſions, without being at the trouble of ſearching through a bulky *Waſte-book* for any invoice in queſtion.

#### 2. *Sales-book*

Contains duplicates of the accounts of ſales tranſmitted by a factor to his conſtituent, of cargoes of merchandiſe formerly conſigned, expreſſing the terms of the diſpoſal, the charges to which ſuch merchandiſes were liable, and the factor's commiſſion. This book is not only intended to

reduce the bulk of the principal books, but that the merchant may be able at any time to give a tranſcript of this account in the very words it was originally tranſmitted.

### 3. *Letter-book*

Contains copies of all the letters of buſineſs which the merchant hath occaſion to tranſmit to his correſpondents, which ſerves to remind him of the orders he hath given, and the obligations he hath come under, that he may judge of the execution of the one, and acquit himſelf properly of the other. By the help of this book, and his books of accounts, in caſe of death, or ſome diſtant avocation, all doubts may be cleared up, and another perſon can ſee his affairs in a proper light, trace every event back to its ſource, and enter with eaſe into the ſpirit of all his affairs, which otherwiſe would be impoſſible.

### 4. *Bill-book*

Contains a regiſter of all the bills of exchange, which, by the correſpondents letters, the merchant is adviſed are drawn on him, and of thoſe remitted him for acceptance and payment. This book is abſolutely neceſſary not only for the merchant's regulation in point of acceptance, and making proper proviſion for what he becomes bound, but likewiſe in tendering the bills remitted him for acceptance, in preſenting them for payment when due, and taking ſuch other courſes in due time, as, for his own ſafety, the caſe may require. When a merchant is adviſed of certain bills drawn on him, he immediately enters them in this book, diſtinguiſhing thoſe he means to accept with an *A*, and ſuch as he will not accept with a *P*; ſo that in either caſe, when the bill is preſented, upon examining his book, he may either accept, or deſire the holder to proteſt it if he pleaſes. When a bill is drawn after ſight, the date of acceptance, not of drawing, is inſerted. The bills drawn for acceptance ſtand upon one ſide of the folio, and thoſe remitted for payment on the other. The narrative in each is filled up by means of various columns, containing the date, drawer and indorſer's names, time of payment, contents, and fate.

### 5. *Book of Commiſſions*

Contains all the commiſſions, orders, and advices, which a merchant receives from his correſpondents; on the margin whereof, which ſhould be left pretty large, are noted the neceſſary

neceſſary remarks concerning the execution, oppoſite to the articles to which they reſpectively refer.

### 6. *Book of Expenſes*

Contains a particular account of all the expenſes incurred by the merchant's family, his pocket, or his trade, which, at the end of every month, are carried in total to the *Waſte-book*, or *Caſh-book*. This book, being a ſeparate account of all the expenſes of living, &c. ſerves to keep all the other books leſs crouded with trifling incidents. The greater and more conſiderable articles ſhould be particularly inſerted, but the ſmall articles of daily diſburſements only in totals. It muſt be allowed, however, that every thing with reſpect to the generality or particularity of this book may be arbitrary; and therefore all that is neceſſary to obſerve concerning it is, that no article of expenſe whatever ought to be omitted, and the total regularly, at ſtated periods, carried to the *Caſh-book*, or, if none is uſed, to the *Waſte book*.

### 7. *Caſh-book*

Contains upon the left-hand page or folio, all the money that is received in payment, and upon the right-hand page fronting it, an account of all the payments made in money; the ſum-total of every month's tranſactions on each ſide of this account being reſpectively entered at once in the *Waſte-book* or *Leger*.

### 8. *Book of Debts receivable and payable*

Contains the day on which all ſums become due, either for or againſt the merchant; ſo that, by comparing both together, he may at all times make the proper proviſion for payments, which is one of the principal objects he ought to have in view, as his credit abſolutely depends upon his punctuality in caſh-tranſactions.

### 9. *Book of Wares*

Is of an oblong form, and kept in order to know at all times by inſpection, what merchandiſes are lodged in the warehouſe, what are taken out of it, and what remains on hand, in which the quantity, quality, and volume is particularly expreſſed. This book is rather uſed for convenience and diſtinctneſs, than to eaſe or abbreviate any of the general books.

10. *Book of Poſtages*

Is a ſmall regiſter, wherein all the poſtages chargeable on the merchant's correſpondents are occaſionally entered in the reſpective ſpaces allotted for them, which are afterwards ſummed up, and the totals carried, at proper periods, to the general books.

11. *Book of Accounts-current*

Contains exact duplicates of all accounts ſent to correſpondents, in order to ſettle them in concert before balancing them in the *Leger*; and is kept in caſe new copies thereof ſhould be required.

12. *Book of Workmen.*

This book is particularly uſed by thoſe traders who have manufactures, and is kept in the way of *Dr* and *Cr*, there being an account for every workman that is employed. On the *Debtor*-ſide are expreſſed the materials which are given to them for manufacturing, and on the *Creditor*-ſide the work which they bring home when manufactured.

13. *Ship-book.*

This book is likewiſe kept in the way of *Dr* and *Cr*, in which an account is opened for every ſhip. On the *Debtor*-ſide are charged all the expenſes for victualling, wages, outfit, *&c.* and on the *Creditor*-ſide all that the ſhip hath produced, either for freight, or otherwiſe; and at the end of the voyage the total of each is carried to the *Leger*, or, as the merchant pleaſes, previouſly to the *Waſte-book*, or *Journal*, or both.

Theſe are the books which merchants or traders make uſe of according to the extent or variety of their dealings, and differ little in point of form or direction, where the abilities are equal, in any conſiderable counting-houſe in Europe, excepting with regard to the money-column, wherein every merchant regulates himſelf according to the currency of the country where he is ſettled; for information in which I beg leave to refer to the *Article of Exchange* in the firſt volume, as I do for the forms of the different books themſelves to the ſpecimens in this.

CHAP.

## CHAP. IV. *The particular application of* Dr *and* Cr *to the various parts of trade.*

IN the preceding chapters I have laid down the principles of accountantſhip, in a manner ſufficiently intelligible, to thoſe who have had ſome previous practice, and will be at pains to compare with judgment the practical examples in the following ſpecimens, with the general rules in the 2d and 3d chapters; but convinced of the impropriety of truſting to the application of young people, when they have only general rules for their guide, by the experience of many years, it is hoped that this treatiſe will not be the leſs acceptable, that I now direct the practice of ſuch who have not the aſſiſtance of proper maſters, in a manner ſo particular, copious, and familiar, as to render the knowledge of accountantſhip attainable to the meaneſt capacity.

The ſeveral branches of trade in which a merchant may be concerned, may in general be reduced to theſe three.

1. Proper trade, which a merchant carries on for his own account.
2. Factorage, which he manages for the account of another.
3. Partnerſhip, which is managed by one of the company for account of the whole.

### SECT. 1. *The application of* Dr *and* Cr *in proper trade.*

*Caſe* 1. To journalize the inventory.

As the inventory conſiſts of two parts, it is journalized at twice.

1. *Sundries* Drs to *Stock*, viz.
   The ſeveral particulars which compoſe the merchant's ſubject one after another, beginning with *Caſh*, for the ready money in the merchant's poſſeſſion.
2. *Stock* Dr to *Sundries*, viz.
   To the ſeveral perſons for the debts he is due, at the time they are payable.

*Caſe* 2. To journalize the varieties in buying.

1. If for ready money, *Goods* Dr to *Caſh*, for the quantity, and at the price paid.
2. If on credit, -- ---- To the *Seller*, for the quantity, and at the price and time ſtipulated.

3. If

3. If a bill is indorſed for the value, To *Bills receivable*, for the accepters, &c.
4. If a bill is drawn for the value, To the *Correſpondent*, at the date, &c.
5. If only part of the value is advanced, To *Sundries*, viz.
   To *Caſh* in part, for the quantity, and at the price.
   To *Seller* for the reſt, at the time ſtipulated.
6. If part of the value is advanced in money, a draught or an indorſed bill,
   To *Sundries*, viz.
   To *Caſh*, &c.
   To *Correſpondent*, for my bill at the time payable, if in a draught.
   To *Bills receivable*, for the accepters, if in a bill.
   And, To *Seller*, &c.
7. When more than one commodity is purchaſed from the ſame perſon at one and the ſame time, *Sundries* Drs, one after another, for the quantity, and at the price ſtipulated.
   To *Caſh*, if paid directly.
   To *Seller*, if on time.
   To *Coreſpondent*, if in a draught.
   To *Bills receivable*, if in a bill.

But if theſe *Drs* are to be balanced with ſeveral *Crs*, as *Caſh*, and the *Seller*, *Bills receivable*, &c. journalize at twice, *viz.*

1. *Sundries* Drs to the *Seller*, viz. the articles of purchaſe.
2. *Seller* Dr to *Sundries*, viz. the different articles of payment.

*Caſe* 3. To journalize the varieties in ſelling.

1. If for ready money, *Caſh* Dr to *Goods*, for the quantity, and at the price received.
2. If on credit, The *Buyer* - - - - - for the quantity, and at the price and time.
3. If for an indorſed bill, or a draught, *Bills receivable*, &c.

As ſelling is only the reverſe of buying, the complex caſes will be ſufficiently plain, when compared with the foregoing.

*Caſe* 4. To journalize the varieties in barter.

1. If the commodity received balances that delivered, enter *Goods received* Dr to *Goods delivered*.
   Received the quantity, and at the price delivered.

3. If

2. If the value delivered exceeds that received, the difference will be made up in money, in a bill, or ſome other article of commerce, otherwiſe it muſt ſtand at the dealer's debit.

Wherefore *Sundries* Drs to *Goods* delivered, *viz.* The different particulars, which even the account, or goods received for their value and dealer for the difference.

On the other hand, if the value received exceeds that delivered, enter

*Goods received* Dr to *Sundries*, viz.
To *Goods delivered*, for the quantity, and at the price ſtipulated.
To *Caſh*, if the balance is paid in money.
To *Bills receivable*, if in an indorſed bill.
To *Bills payable*, if in your own acceptance.
To *Correſpondent*, if in a draught.
To *Dealer*, if it ſtands in an open account.

3. If ſeveral articles are received, and ſeveral delivered, enter at twice, *viz.*

*Dealer* Dr to *Sundries*, viz. to the articles delivered, each for the quantity, and at the price ſtipulated. And,
*Sundries* Drs to *Dealer*, viz. each of the articles received for their reſpective quantities and values.

## OBSERVATION.

Theſe are the caſes which generally occur in buying, ſelling, and bartering, which in many inſtances may, in real practice, be conſiderably ſhortened by the judicious accountant. For inſtance, in purchaſing a cargo by commiſſion or for a ſtore abroad, it would be very tedious work to enter every article ſo purchaſed, as goods bought; and then enter them again when they were ſhipped, as goods diſpoſed of: it would be obvious, in ſuch a caſe, that it would be ſufficient to give *Caſh*, or the *Sellers* credit, according to the circumſtances which attended the purchaſe. Again, if immediately upon a purchaſe, a diſpoſal of the bargain enſued, there would be no occaſion for opening an account for ſuch goods, but to adjuſt the account betwixt the ſeller and the buyer. Suppoſe, for example, I buy of *Laurence Leith* 3 pipes wine, for *L.* 90 at 6 months, and ſell them to *David Wemyſs* at the ſame credit for *L.* 100; the entry might be,

*David*

*David Wemyss* Dr to *Sundries*, *L.* 100.
To *Laurence Leith*, for 3 pipes wine, at 6 months, *L.* 90
To *Profit and Loss*, gained on the bargain - - 10
— 100

Again, suppose you advance *L.* 60 of the price, and give credit of the whole, it will be,

*David Wemyss* Dr to *Sundries*, *L.* 100.
To *Cash* paid in part of 3 pipes wine sold him, at 6 months, *L.* 60
To *Laurence Leith*, at 6 months - - - - - 30
To *Profit and Loss* - - - - - - - - 10
— 100

Those who journalize and post only once a-month, abbreviate many things which are entered at length in the *Waste-book*, especially such transactions as commenced and were totally finished since their last posting. This is a practice however, which, though I would not condemn in one who keeps his own books, yet I would by no means recommend to those who clerk for others.

*Case* 4. To journalize the varieties in receiving money.

In this case, cash is invariably the *Dr*, but the *Cr* varies according to the circumstances.

| | |
|---|---|
| 1. If for goods immediately sold, | To *Goods*. |
| 2. If for a debt formerly due by an open account, - - | To *the Payer*. |
| 3. - - - by bill. - - | To *Bills receivable*. |
| 4. If for interest, exchange, a wager, &c. - - - | To *Profit and Loss*. |
| 5. If for principal and interest, | To *the payer*, and *Profit and Loss*. |
| 6. If for a draught with exchange, - - - | To *Correspondent*, and *Profit and Loss*. |
| 7. If it is a bounty, a drawback, a legacy, or any thing not formerly charged, enter - - | To *Profit and Loss*. |
| 8. If borrowed on bond, or bill, | To *Bills payable*. |

## OBSERVATIONS.

1. When you give in a bill to be discounted, and receive

ceive the neat ſum after deduction of the intereſt, as the bill was formerly charged with the full contents, the entry muſt be made,

*Sundries* Drs to *Bills receivable.*
*Caſh*, for the ſum received.
*Profit and Loſs*, for the diſcount.

2. When one who bought goods at credit, pays his account before the time ſtipulated, diſcount is generally allowed for prompt payment; in which caſe as before,

*Sundries* Drs to the *Payer*, viz. *Caſh*, and *Profit and Loſs.*

3. In receiving rents of houſes, lands, *&c.* freight of ſhips, premium of inſurance, *&c.* if no previous *Dr* for ſuch rent, freight, premium, *&c.* appears in your books, enter, *Caſh* Dr to *Houſe—Eſtate—Ship— Inſurance-account*, according to the circumſtances, *&c.*

4. In borrowing money upon bottomry, a method ſometimes practiſed at London, it will anſwer the ſame end to debit *Caſh* to the *Lender*, mentioning the conditions, as in the various other ways which have been invented by authors, to perplex the unexperienced in this *important branch*; and when it is paid with the ſtipulated intereſt, debit *Sundries* to *Caſh*, viz. *the Lender*, for principal, and *Profit and Loſs*, for the intereſt.

*Caſe* 5. To journalize the varieties in paying money.

In this caſe, *Caſh* muſt invariably be the *Cr*, and the *Drs* may eaſily be made out from the conditions upon which the money is paid; and the more readily, as every entry in this caſe is juſt the reverſe of ſome one of the preceding, and therefore it would be entirely needleſs to be more particular.

*Caſe* 6. To journalize the caſes of inſuring, and being inſured.

1. If you underwrite a policy for a certain ſum, enter *Caſh*, if you receive the premium, *the broker's office*, if it is payable at a certain time, mentioning particularly the name of the ſhip, the ſum underwrote, and every other circumſtance which relates to the tranſaction, Dr to *Inſurance-account.*
2. If the ſhip goes ſafe, there is no other entry but what occurs from the receipt of the premium; but if the

ſhip is loſt, and you repair that loſs in money, enter, *Inſurance account* Dr to *Caſh*, for the ſum ſettled on.

But if you grant a bill at 3 months, or any other period, *Bills payable* will be the *Cr.*

3. When you are inſured, *Voyage* will be Dr to *Caſh*, or the broker's office, for the premium, mentioning the ſum inſured, *&c.*

4. If no damage is received, there is occaſion for no other entry excepting what may occur from the payment of the premium; but if the ſhip is damaged, or loſt, enter *The broker's office* Dr to *Voyage*, for the ſum inſured.

5. When you ſettle the loſs, enter *Sundries* Dr to the *Broker's office*; *Profit and Loſs*, for the diſcount; and *Caſh*, or *Bills receivable*, according to the circumſtances, for the ſhort recovery.

*Caſe* 7. To journalize the caſes in drawing and remitting.

1. When you draw on your correſpondent at *Par*, enter *Caſh*, if you receive money, *Bills receivable*, if a bill payable ſome time thereafter, or the perſon who is liable for the contents, Dr to your *Correſpondent*, at the time, and for the ſum drawn.

2. If you are allowed exchange, enter *Caſh*, or whatever elſe, by the circumſtances of the tranſaction, is chargeable, Dr to *Sundries*, viz. to *Correſpondent*, for the contents, and *Profit and Loſs*, or *Exchange-account*, for the exchange.

*Note* 1. In real buſineſs of this nature, there is no occaſion for entering tranſactions of this kind into the *Waſte-book* or *Journal*; ſince the entry can be as eaſily made, and as ſufficiently expreſſed in the *Leger* at once; nor is it even neceſſary to enter the exchange received for your draughts, or paid for your remittances, in any other account than your correſpondent's, till the balance of the books, when the column which was allotted on each ſide for the exchanges is balanced, and what appears either loſt or gained, carried at once to *Profit and Loſs*.

3. When you remit at *Par*, enter *Correſpondent* Dr to *Caſh*, or to whatever elſe the remittance ſtands indebted; but if you pay exchange, *Sundries* Drs to *Caſh*, &c.

*Note* 2. If any of your draughts or remittances ſhould return with proteſt, *&c.* more varieties would occur; but they are ſo eaſy, that it would be unneceſſary to mention them here,

here, and the more eſpecially, as they are ſufficiently exemplified in the ſpecimens.

4. When you act as corrreſpondent, the draughts made on you, and remittances you receive, are beſt entered into the *Leger* from the *Bill-book*, when the fate of both is known; that is, when you pay your correſpondent's draughts, and are in caſh for his remittances, which ſhall be particularly explained, when we come to treat of the *Leger*, and exemplified in the ſpecimens.

*Caſe* 8. To journalize the varieties in ſhipping of goods to a factor.

In all caſes of this kind, *Voyage to* —— *per* ſuch a ſhip is *Dr*, but the *Crs* vary according to the circumſtances.

1. If the goods have been already entered in your books which you ſhip on board the *Molly*, for *St Kitts*, for inſtance:

*Voyage to St Kitts, per* the *Molly*, Dr to *Sundries*.
To *Goods ſpecifically*, for their reſpective quantity and value,
To *Caſh*, for what charges you pay,
To *the Creditor*, for any charges due.

2. If the cargo is bought of *Sundries* for caſh, *Caſh* will be the ſole *Cr*.

3. If the cargo is bought of *Sundries*, part for money, and part on credit, *Caſh* and the *Sellers* will be the *Crs*.

4. If the cargo is made up, partly from your own warehouſe, partly of goods bought on credit, and partly for ready money; the *Crs* will be *Goods*, *Sellers*, and *Caſh*.

*Note* 1. Whatever varieties may occur in this caſe, will be eaſily made out from the foregoing.

2. Some inſtead of voyage, *&c.* debit the factor immediately, others the inſurance-office where the cargo is inſured; but neither of theſe methods can be with propriety recommended.

*Caſe* 9. To journalize the varieties of the firſt advice from the factor.

In this caſe the voyage muſt always be diſcharged for the amount which which it was debited, but the manner varies according to the nature of the advice.

1. If the firſt advice contain an account of ſales for ready money, enter, *Factor my account-current Dr* for neat proceeds at once.
2. If it contains an account of ſales on time, enter, *Factor my account on time.*
3. If it contains an account of ſales for part money, part time, enter, *Sundries*, viz. *Factor my account-current*; and, *Ditto my account on time.*
4. If it contains an account of ſales of only part of the cargo, enter, *Sundries, Factor my account-current,* for the amount, if for ready money;
   *Ditto my account on time*, if ſold on credit;
   and, *Ditto my account of goods*, for the goods on hand.
5. If it contains only an account of the ſhip's arrival, and receipt of the cargo, enter, *Factor my account of goods.*

*Note* 1. When there is but one kind of goods, as linen, checks, *&c.* the title is, *Factor my account of linen, checks, &c.* inſtead of *goods.*

2. If the goods are ſent to your own ſtore and ſupercargo, the *ſtore* is debited, inſtead of *my account of goods.*

*Caſe* 10. To journalize the varieties of the ſecond advice.

The entries in this caſe vary according to the nature of the firſt advice; for whatever was then charged, muſt now be diſcharged.

1. If the factor formerly adviſed that the goods were received, but not ſold, there will ariſe three varieties in the ſecond advice.
   1. That the goods received are now ſold, in whole or in part, for ready money; in which caſe, *Factor my account-current is* Dr to *ditto my account of goods.*
   2. That the goods received are ſold, in whole or in part, on time; in which caſe, *Factor my account on time* is Dr to *ditto my account of goods.*
   3. That the goods are ſold for part money and part on time; in which caſe, *Sundries*, viz. *Factor my account-current*, and *ditto my account on time*, Drs to *ditto my account of goods.*

2. If the factor formerly adviſed that the goods were ſold on time, there will ariſe two varieties in the ſecond advice.
   1. That he hath received payment of the debts outſtanding, without abatement; in which caſe, *Factor my account-current* Dr to *ditto my account on time*,

2. That

2. That in recovering payment he was obliged to allow abatement for bad debts, complaints of the goods, &c.; in which caſe, *Factor my account-current*, and *Profit and Loſs*, muſt balance the *account on time*.

*Caſe* 11. To journalize the varieties when returns are made by the factor.

1. If returns are made in goods directly to yourſelf, and you receive advice thereof before the ſhip arrives, enter, *Voyage from*———Dr to *Factor*, &c. unleſs your factor had ſent no previous advice of the fate of the voyage outward, when the voyage outward falls now to be diſcharged.
2. If the arrival of the ſhip brings the advice with the invoice, *Goods received* may be entered at once Dr to *Sundries*, viz. to *Factor*, &c. for their coſt and charges at the port where they were ſhipped, and to *Caſh*, for freight, duty, and other charges paid here, or to any other perſon or thing, as corresponds beſt with the circumſtances.
3. If the goods are ſhipped by your order to your factor, at ſome other port, ſomething expreſſive thereof muſt be included in the title, as *Voyage from Philadelphia to St Kitts*, &c.
4. If you are remitted directly in bills of exchange, *Caſh*, *Bills receivable*, or *Correſpondent* is Dr, according as you convert it immediately, retain it after acceptance till payment, or remit it for acceptance and payment to your correſpondent elſewhere.

*Note*, There is no difference in the *Journal-entry*, whether your factor is poſſeſſed of your effects, or your order; only when he ſhips off goods for your account, *Factor my account-current* is always Cr.

## OBSERVATIONS.

1. Though in this and the two preceding caſes I have minutely deſcribed the entries that may be made upon the different advices that may be received from a factor, in conſequence of an adventure, to open to the young accountant the different links by which the beginning and end of an account of this kind may be connected, yet I would be far from recommending the method to practice. It is always to be ſuppoſed, that letters of advice are carefully preſerved, and

and theſe will be good enough vouchers that the goods were duly delivered to your factor, although no entry thereof be made in your books till he tranſmit the account of ſales; when the *account-current*, or *account on time*, is debited at once, or perhaps both, according to circumſtances, which will cut off the uſe of the account of goods, and ſave a great deal of writing, which in the former method is unavoidable. There are ſome who even abridge this laſt method, by omitting every intermediate account, and balancing the voyage by the factor's returns only.

2. Thoſe who conſign only to their own ſtores, generally debit the *Store*, and not *Voyage*, when the goods are ſhipped off; and as it is impracticable to keep a diſtinct account of the ſales of every cargo by itſelf, the *ſupercargo my account-current* gets credit for all remittances made, whether in goods or bills; and when an abſtract of the books is tranſmitted, which is generally once a-year at ſome particular period, the *Store* is then credited for the money received, and the outſtanding debts.

*Caſe* 12. To journalize tranſactions with the cuſtomhouſe.

1. For duties at importation, enter,

*Goods imported* Dr { To *Caſh*, if the duties are all paid down, / To *Cuſtomhouſe-bonds*, if ſecured, / To both ſpecifically, if partly paid down, and partly ſecured.

2. For drawbacks at exportation, enter,
*Caſh*, *Cuſtomhouſe-bonds*, or both, according to the circumſtances, Drs to *Goods exported*.

3. For bounties and exciſe, enter,
*Caſh*, or *Cuſtomhouſe-debentures*, according to the circumſtances, Dr to *Voyage*, &c.

*Note*, Inſtead of *Cuſtomhouſe-bonds*, ſome uſe the title, *Bonded Duties*.

*Caſe* 13. To journalize the varieties in bankruptcy.

1. If the failure be total, enter at once, *Profit and Loſs* Dr to the *Bankrupt*.
2. If he compounds, enter, *Sundries*, viz. *Caſh*, *Bills receivable*, *Goods*, *Cautioner*, or whatever elſe becomes accountable for the compoſition, and *Profit and Loſs*, Dr to the *Bankrupt*.

3. If

3. If at any time after he ſhould voluntarily pay up the abatement, enter *Caſh* Dr to *Profit and Loſs*.

SECT. 2. *The application of* Dr *and* Cr *in factorage.*

*Caſe* 1. When you receive your employer's goods, enter, *Conſtituent his account of goods* per the ſhip's name Dr to *Caſh*, or whatever elſe ought to be credited, for freight, duty, porterage, lighterage, *&c.*

*Caſe* 2. In diſpoſing of your employer's goods.

1. If you take them all, or any part of them, to yourſelf at the current price, or barter them for others which you take to yourſelf, enter the goods brought into your warehouſe Dr or Drs to *employer's account of goods.*
2. If you make ſales for ready money, enter, *Caſh* Dr to *his account of goods.*
3. If you make ſales on time, enter, *Purchaſer* Dr to *his account of goods.*
4. When all the goods are ſold, charge, *Employer his account of goods* Dr to *Caſh*, for all charges, as warehouſe-rent, poſtages, or other incidents, not yet booked; and to *Profit and Loſs*, for your commiſſion: if the warehouſe was your own, *Profit and Loſs* is likewiſe Cr in that caſe; and if any charges are on the goods not yet paid, the perſon to whom ſuch debt is due is the Cr; after which balance the *account of goods* with the *account-current*, and tranſmit an account of ſales to your employer. The outſtanding debts which you afterwards collect, are entered as in *proper trade*; and, by comparing the *Leger*-accounts with the account of ſales, the money recovered, and date of recovery, can be eaſily evinced. Or debit *Caſh* on account of your employer, as payments come in.
5. If in recovering outſtanding debts you make abatements, debit the *account-current* for ſuch abatements.

*Caſe* 3. When you make returns in goods.

1. The Dr is always *Employer's account-current*, the real and perſonal Crs the ſame as when you ſhip goods for your own account, and *Profit and Loſs* for your commiſſion.
2. If you are allowed diſcount, or get bounty or drawbacks of any kind, the property whereof is your employer's, his *account-current* is always credited.

*Caſe*

*Caſe* 4. When you make returns in bills.

1. By remitting a bill to your employer, enter,

*Employer's account current* Dr { To *Caſh*, if paid for in money, / To the *perſonal Creditor*, if received in payment of a debt, or borrowed money.

2. If you accept a bill drawn by your conſtituent, enter, *Conſtituent's account-current* Dr to *Bills payable*, which laſt is debited to *Caſh* as you make payment.

## OBSERVATION.

There are other methods of entering the diſpoſal of conſignments, and the recovery of debts ariſing therefrom, in books along with private buſineſs, ſuch as theſe following.

1. When the goods are all diſpoſed of, the account is balanced by charging it Dr to *Caſh*, or the perſons to whom it is indebted, for all charges not yet booked, to *Profit and Loſs*, for your commiſſion, to the *employer's account on time*, for outſtanding debts, and to *his account-current*, for what of his money may be in your hands after deduction of charges; but if you have not received enough to balance the charges, the account is credited by *his account-current* for the difference: after which, as you collect the debts, there will be a ſecond entry upon every payment made, *viz.* *Conſtituent's account on time* Dr to *his account-current*. This method requires more writing, but is very diſtinct.

2. As the goods are diſpoſed of on credit, the ſum is left ſhort extended, and the account of goods left open till the debts are collected, or payment deſpaired of, and as payments come in, the ſum is extended. After all, the account is balanced with the *account-current*.

3. By the help of the *Sales-book*, theſe accounts may likewiſe be kept without entering any other account in the *Leger* but the *account-current*, eſpecially in ſmall conſignments; thus: Turn the *Sales-book* into a folio-form; upon the Dr-ſide of which enter the goods conſigned, charging *Employer's account current* in the *Leger*, with all charges on them, and crediting the ſame account with all ready-money ſales; write down on the Cr-ſide of the *Sales-book* the diſpoſal of the goods, but let thoſe put off on credit be ſhort extended till payment, when the ſums are carried to the money-column there, and to the Cr-ſide of the *account-current*.

When

When a merchant deals largely in this branch with ſtated employers, he will find his account in having books for the purpoſe, from which what relates to himſelf is carried into his own books before balancing.

SECT. 3. *The application of* Dr *and* Cr *to company-accounts.*

Company-accounts are of three kinds.

1. Thoſe which a partner hath occaſion to keep in his own books, relative to his connection as a partner only.
2. Thoſe which relate to ſimple adventures, and may be kept in the manager's private books, along with the accounts of his other buſineſs.
3. Thoſe of a fixed company, which the manager keeps in books appropriated for that purpoſe.

*Caſe* 1. The entries which a partner hath occaſion to make, when another manages the concern.

1. When you give in your ſhare of capital, enter, *Manager my account in company*, or *concern with* ——— Dr to *Caſh*, if you pay in money; to *bills payable*, if you grant a bill; to *bills receivable*, if you indorſe a bill, or aſſign a bond; to *goods*, if you give in goods, *&c.*
2. When you deal with the manager in other matters, he is debited and credited as any other diſtinct perſon; only, for diſtinction, *my account-proper* is adjected to his name.
3. If the company is fixed, the buſineſs is carried on till the balance of the books, without any returns on the part of the manager; unleſs the company's funds be ſuperiour to their trade, which is ſeldom the caſe; but upon the ſuppoſition of a dividend of the profits, enter, *Caſh* Dr to *manager my account in company.*
4. If a ſtate of the accounts is laid before the company, each partner, in his own books, debits *his account in company*, for his ſhare of gain, *to Profit and Loſs*; but in caſe of loſs ariſing from that year's management, he debits *Profit and Loſs* to *his account in company*, for his ſhare thereof.
5. If the partnerſhip terminates with the fate of an adventure, or the ſale of one or a few articles, you enter, *Caſh*, *Goods*, *Bills*, &c. according to the circumſtances, Dr to *manager my account in company*, as he makes returns.

*Caſe* 4. When you make returns in bills.

1. By remitting a bill to your employer, enter,

*Employer's account current* Dr { To *Caſh*, if paid for in money, / To the *perſonal Creditor*, if received in payment of a debt, or borrowed money.

2. If you accept a bill drawn by your conſtituent, enter, *Conſtituent's account-current* Dr to *Bills payable*, which laſt is debited to *Caſh* as you make payment.

## OBSERVATION.

There are other methods of entering the diſpoſal of conſignments, and the recovery of debts ariſing therefrom, in books along with private buſineſs, ſuch as theſe following.

1. When the goods are all diſpoſed of, the account is balanced by charging it Dr to *Caſh*, or the perſons to whom it is indebted, for all charges not yet booked, to *Profit and Loſs*, for your commiſſion, to the *employer's account on time*, for outſtanding debts, and to *his account-current*, for what of his money may be in your hands after deduction of charges; but if you have not received enough to balance the charges, the account is credited by *his account-current* for the difference: after which, as you collect the debts, there will be a ſecond entry upon every payment made, *viz.* *Conſtituent's account on time* Dr to *his account-current*. This method requires more writing, but is very diſtinct.

2. As the goods are diſpoſed of on credit, the ſum is left ſhort extended, and the account of goods left open till the debts are collected, or payment deſpaired of, and as payments come in, the ſum is extended. After all, the account is balanced with the *account-current*.

3. By the help of the *Sales-book*, theſe accounts may likewiſe be kept without entering any other account in the *Leger* but the *account-current*, eſpecially in ſmall conſignments; thus: Turn the *Sales-book* into a folio-form; upon the Dr-ſide of which enter the goods conſigned, charging *Employer's account current* in the *Leger*, with all charges on them, and crediting the ſame account with all ready-money ſales; write down on the Cr-ſide of the *Sales-book* the diſpoſal of the goods, but let thoſe put off on credit be ſhort extended till payment, when the ſums are carried to the money-column there, and to the Cr-ſide of the *account-current*.

When

When a merchant deals largely in this branch with ſtated employers, he will find his account in having books for the purpoſe, from which what relates to himſelf is carried into his own books before balancing.

SECT. 3. *The application of* Dr *and* Cr *to company-accounts.*

Company-accounts are of three kinds.

1. Thoſe which a partner hath occaſion to keep in his own books, relative to his connection as a partner only.
2. Thoſe which relate to ſimple adventures, and may be kept in the manager's private books, along with the accounts of his other buſineſs.
3. Thoſe of a fixed company, which the manager keeps in books appropriated for that purpoſe.

*Caſe* 1. The entries which a partner hath occaſion to make, when another manages the concern.

1. When you give in your ſhare of capital, enter, *Manager my account in company*, or *concern with* ——— Dr to *Caſh*, if you pay in money; to *bills payable*, if you grant a bill; to *bills receivable*, if you indorſe a bill, or aſſign a bond; to *goods*, if you give in goods, *&c.*
2. When you deal with the manager in other matters, he is debited and credited as any other diſtinct perſon; only, for diſtinction, *my account-proper* is adjected to his name.
3. If the company is fixed, the buſineſs is carried on till the balance of the books, without any returns on the part of the manager; unleſs the company's funds be ſuperiour to their trade, which is ſeldom the caſe; but upon the ſuppoſition of a dividend of the profits, enter, *Caſh* Dr to *manager my account in company*.
4. If a ſtate of the accounts is laid before the company, each partner, in his own books, debits *his account in company*, for his ſhare of gain, *to Profit and Loſs*; but in caſe of loſs ariſing from that year's management, he debits *Profit and Loſs* to *his account in company*, for his ſhare thereof.
5. If the partnerſhip terminates with the fate of an adventure, or the ſale of one or a few articles, you enter, *Caſh*, *Goods*, *Bills*, &c. according to the circumſtances, Dr to *manager my account in company*, as he makes returns.

6. In like manner, when a fixed company diſſolves, and you, as a partner, receive your dividend of the ſubject, enter *Caſh*, *Debts payable*, *Goods*, &c. acccording to the circumſtances, Dr to *Manager my account in company*.

More varieties might be ſuppoſed in this caſe; but if the preceding ſections have been properly attended to, there will be no occaſion for greater particularity here.

*Caſe* 2. The entries which a manager hath occaſion to make when he keeps the accounts of a company adventure in his own books.

1. When goods are brought into company, enter *Goods in company with*, &c. Dr to *Sundries*.

   To *each partner's account in company*, for what he brought in, or purchaſed on his own credit;
   To *Caſh*, *Goods*, or *Seller*, for what you bring in, or purchaſe on your own credit; and,
   To the *Sellers*, for goods purchaſed on the company's credit.

2. This account is likewiſe debited for all abatements made to debtors, intereſt of money, commiſſion, premiums of inſurance, charges of management, &c.; and is credited for all abatements allowed to the company, and in general, every *extra* profit whatever.
3. In receiving or making payments on account of the company, the entries in all other reſpects, but thoſe mentioned in the laſt caſe, are the ſame as in proper trade.
4. The ſame varieties which occur in the diſpoſal of goods proper, may likewiſe occur in the ſale of the company's goods, and the entries are reſpectively the ſame.
5. In admitting a new partner, charge *Caſh*, or whatever you receive, Dr to ſuch *partner's account in company*, for his neat ſhare of the capital.
6. In caſe of private dealings with the partners, there will be occaſion for *partner's account-proper*.
7. In caſes of conſignments and returns, the entries are the ſame as in proper trade.
8. When the company diſſolves, either by dividing the goods that remain unſold, the caſh, and debts due to the company; or after the goods have been diſpoſed of, by dividing, at certain periods, the money ariſing from the ſales;

ſales; charge *Partner's account in company* Dr to *what he receives.*

## OBSERVATION.

When there are only two concerned for a ſmall adventure, the accounts of it may be kept in the manager's books without perplexity or confuſion: but however practicable it may be for a manager to interſperſe the accounts of a company with his own, it is certainly very improper, as he cannot lay a ſtate before the company without expoſing his own affairs, or tranſcribing the accounts into other books; the firſt of which is a very dangerous alternative, and the laſt a very troubleſome one: ſo that I ſuppoſe, excepting in very few inſtances, it hath never had the ſanction of a judicious practice, and therefore does not fall to be recommended here; although I have given directions for the entries, and will illuſtrate them by proper examples.

*Caſe* 3. The entries in company-accounts, kept in books appropriated for the tranſactions relative to the company only.

1. When the company is fixed, and the particular ſhare of the capital to be advanced by each partner aſcertained, it will not be improper to open each of the company-books, with a title, expreſſing the terms of the contract in miniature; which will ſave, in ſome of the general titles of the accounts, a repetition of the company's names. The *Waſte-book* ought to commence with an abſtract of the terms agreed on, which is all the contract that ſome companies make uſe of; only, that this narrative in the *Waſte-book* is ſigned by each partner. Every company ought to be denominated by ſome particular firm, as the manager's name and company, the manager's name, the name of ſome other partner and company; and this firm or deſignation is not only applied to the general titles of the accounts, but to the ſubſcription of letters, and every other deed that reſpects the company.

Hence, to journalize the commencement of the copartnery.

1. If each partner pay in his ſhare of capital in money.

*Caſh in company* Dr to *Stock in company.*

2dly, *Stock in company* Dr to *Sundries*;

To *each Partner his account in company* $\frac{1}{2}$, $\frac{1}{3}$, or $\frac{1}{4}$, according to his ſhare.

2. If the company advance only part of the capital in money, and give bills for the remainder; enter

*Sundries* Drs to *Stock in company*;
*Caſh*, for the ſum advanced,
*Bills Receivable*, for the bills.
2dly, *Stock* Dr to *Sundries*, as before.

3. If part of the capital is only advanced in money, and goods taken up at the company's credit for the reſt, enter

*Sundries* Drs to *Stock in company*;
*Caſh*, for the ſum advanced,
*Goods*, for their value ſpecifically.

2dly, *Stock in company* Dr to *Sundries*;
To *each Partner's account in company*, for the ſum reſpectively advanced.
To *each perſon of whom the goods were bought*, for the amount of his account.

4. In after dealings betwixt the company and any of the partners, the entries are the ſame as in dealings with other perſons in ſimilar circumſtances; only that, for diſtinction, it may not be improper to add in the title *his account proper*, or *his particular account*, immediately after his name. The *account in company*, when the ſhare of capital is paid up, requires no new entry, unleſs the company think proper to increaſe or diminiſh their capital; and that too may be done, without affecting the company-accounts, by means of their accounts proper.

5. In admitting a new partner. —— As in this caſe a new contract muſt be preſuppoſed, unleſs the new partner comes in for a ſhare with ſome one of the partners, which can make no alteration in the company-books; I would adviſe, that the old books ſhould be balanced, and new ones commenced, agreeable to the alteration which the new partner muſt neceſſarily occaſion: for though a man may underſtand well enough his own method of keeping accounts, with reſpect to what concerns himſelf; every thing in the books of a company muſt be ſo expreſſive, accurate, and diſtinct, as to admit of no dubiety whatever.

6. Every other entry in the company's book is made exactly as in proper trade, without the leaſt variation whatever;

ver; ſo that unleſs the rules in the preceding ſections were repeated here, nothing on this ſubject can with any degree of propriety be added.

## CHAP. V. *The method of raiſing accounts, poſting, tranſpoſing, examining, correcting, and balancing the* LEGER.

### SECT. 1. *The method of raiſing accounts in the* LEGER.

#### 1. *Perſonal accounts*

ARE titled with their names and places of abode only, excepting in partnerſhip, where each partner is diſtinguiſhed by *his account proper*; in foreign trade, where your factor is diſtinguiſhed by *my account current, on time*, &c. and your conſtituent by *his account current, on time*, &c.; and in an exchange-trade, where the correſpondent is diſtinguiſhed by *my account of exchange*, or *my account of bills*. In foreign trade and exchange, there will be occaſion for extraordinary money-columns, wherein the currency, and the premiums paid and received, may be inſerted, unleſs a particular account for exchange be raiſed in the *Leger*.

#### 2. *Accounts of goods*

Are titled ſpecifically according to their names, without any addition, excepting *goods in company*, when the accounts are kept in your own *Leger*, in which caſe *in company with*, &c. is always ſuperadded. In accounts of goods, for one or more inner columns, wherein the quantity, number, or denomination may be inſerted.

#### 3. *Bills receivable*, and *Bills payable*.

Theſe accounts are opened in the *Leger*, to ſave it from being crouded with a multiplicity of accounts, and to exhibit at one view, when and by whom bills are payable to you, and when and to whom they are payable by you; for which two inner columns ſeem abſolutely neceſſary; one wherein the accepter on the one hand, and the drawer on the other, and another wherein the date of payment, ſhould be inſerted.

4. *Inſurance-*

4. *Inſurance-account.*

This account requires likewiſe various columns, one for the ſhip and port whither ſhe is bound, one for the inſured's name, and another for the ſum inſured.

The titles of all accounts may be eaſily made out from the *Journal*, where the Drs and Crs are denominated in every reſpect, as they are titled in the *Leger*; and it will be eaſy to diſcover, how far additional columns render the account more diſtinct or explicit.

SECT. 2. *The method of poſting in the* LEGER.

1. Having titled, or opened all the accounts in the inventory, in the *Leger*, inſert each account in the alphabet, or index, under its proper letter; only perſonal accounts, or accounts beginning with perſons names, under the firſt letter of their ſurname, and the folio in which each account ſtands in the *Leger*, in the column allotted for folio-numbers; then poſt the firſt part of the inventory, by entering on the Dr-ſide of each account, *To the Cr*, which in this inſtance is *Stock*; and complete the narrative, by giving a reaſon for the entry in terms as conciſe and explicit as poſſible, filling up the inner columns when neceſſary, and the folio-column with the folio-number of the creditor; and laſtly, carrying the particular ſum for which the account is debited, to the money-column.

When all the Drs are thus entered, mark the number of their reſpective folio's on the margin of the journal, in a line with the particular Dr to which the folio refers, and ſhut up that part of the poſt, by drawing a line immediately below the numbers now marked; and laſtly, upon the Cr-ſide of the Cr, which in this inſtance is *Stock*, enter, *By the Dr*, viz. *Sundries*, for my general ſubject. But as *Sundries*, which in this caſe is the oppoſite part of the account, refers to ſeveral accounts; there is nothing inſerted in the folio-column, but the whole ſum for which *Stock* ſtands Cr, carried to the money-column; and immediately below the line formerly drawn on the margin of the *Journal*, inſert the number of the folio in which *Stock* is entered in the *Leger*, and the poſt is completed.

2. Poſt the ſecond part of the inventory, by entering on the Dr-ſide of *Stock*, as *Stock* here is Dr to *Sundries*, To *Sundries*, for the debts I owe: and as *Sundries* reſpect ſeveral Crs, omit the folio-column, and carry out the ſum for which

which *Stock* is debited to the money-column, and mark the folio of *Stock* on the margin of the *Journal*, with a ſmall line below it, as before, under the Drs in the firſt part; then turn to the account in the *Leger* of the firſt Cr, and on the credit-ſide, enter, *By Stock, per account*, or whatever elſe is the ground of debt; inſert the folio of *Stock* in the folio-column, and the particular ſum due to that Cr in the money-column: proceed thus through each of them as they lie in the *Journal*, till the whole be completed, and mark their reſpective referring numbers in the margin of the *Journal* immediately below the line, and oppoſite to, or in a line with each particular Cr.

3. In poſting after occurrences follow the order of the *Journal*; that is, beginning with the firſt *Journal-poſt*, allow the firſt ſucceeding ſpace in the *Leger* for the Dr of it, the next for the Cr, and the third for the Dr of the following poſt; if the ſame accounts have not been already opened in the *Leger*, which is immediately diſcoverable from the index, where all accounts ought to be entered as ſoon as they are opened; and proceed in the ſame manner till the *Journal* be totally tranſported to the *Leger*.

### SECT. 3. *The method of tranſpoſing accounts in the* LEGER.

When the ſpace allotted for any account proves too little, in either Dr or Cr ſide, or both, the account may be tranſpoſed to a new folio, in the following manner.

#### 1. *Accounts which have no inner columns.*

Make the new account Dr to the old, if the Dr-ſide of the old be heavieſt; or charge the old account Dr to the new, if the Cr-ſide be heavieſt; and the difference betwixt the ſides will only appear in the new account.

#### 2. *Accounts which have inner columns.*

1. In an *account of goods*, charge the new account Dr to the old, for the total of the Dr-ſide, quantity, and value; and make the old account Dr to the new, for the quantity and value, on the credit-ſide; hence will the old account be evened, and in the new account be exhibited the ſame ſums and quantities on its Dr and Cr ſides, that the old did before it was tranſpoſed.

2. In *Bills receivable*, make the new account Dr to the old, for all the outſtanding bills at the dates payable reſpectively, and

and the old account Cr by the new, for the outſtanding bills in one line.

3. In *Bills receivable*, make the new account Cr by the old, for all the bills unretired at the dates they are payable reſpectively, and charge the old account Dr to the new, for the difference in one line.

### SECT. 4. *The method of examining the books.*

Accuracy and correctneſs in filling up the books is abſolutely neceſſary; but the greateſt experience, and the beſt practice, cannot upon all occaſions be ſufficient ſecurity againſt miſtakes. But as it would be equally ſuperfluous to examine the books when there was no certainty of eſcapes, or to balance them, without ſome reaſon to conclude they have been exactly filled up; it will not be improper to ſhow, in the firſt place, how the truth of the ſeveral entries in the different books may be proved, without touching the accounts themſelves. Add up all the money on the Dr-ſides throughout the whole *Leger*, into one ſum; and all on the Cr-ſides into another; if both totals comes alike, the poſting is certainly exact; for as every entry in the *Leger* is double, no account is ever charged *Dr*, but ſome other is, or ought to be credited with the ſame ſum: hence, there muſt be as many *Crs* as there are *Drs*; and therefore, if the *Journal*-entries have been fairly made, the additions juſt, and the accounts properly poſted, both ſides muſt exactly agree. But if, upon making this trial-balance, there ſhould be a difference in the totals, ſome miſtake hath been committed; but as it rarely happens, that the acountant can at once diſcover in which book it lies, it is beſt to begin the examination with,

1. The *Waſte-book*, as there is none prior to it by which it can be tried. If the error is in point of fact, it can only be diſcovered by a careful peruſal, and comparing the tranſactions with the correſpondence, invoices, *&c.* to which they refer. It is more likely however, if the miſtake lies in the *Waſte-book*, that it will be found in the calculations or additions in complex tranſactions. If nothing to the purpoſe is found here, or at leaſt equivalent to the difference in the totals, the inquiry muſt next be carried to the *Journal*.

2. In examining the *Journal*, compare each poſt one after another, from beginning to end, with its correſpondent entry in the *Waſte-book*, diſtinguiſhing each correſpondent entry in both as you go along. Conſider whether the ſums have been

been juſtly tranſported, the proper *Drs* and *Crs* aſcertained, and the reaſon of the entry fairly narrated; and if all theſe are found juſt, the laſt reſource is in the *Leger*.

3. In examining the *Leger*, firſt compare it with the *Journal*, in the ſame manner as it was at firſt poſted, pricking or dotting the referring figures in the margin of the *Journal* as you go along till the whole be compared: and if the miſtake in queſtion ſhould eſcape this ſcrutiny, which can ſcarcely be imagined, if it was made with proper care and attention, there is only one other check; and that is, by comparing every *Dr* in the *Leger* with its correſpondent *Cr*, as the referring figures in the folio-columns direct, which muſt likewiſe be pricked or pointed as you compare. When this laſt taſk is performed, if the neceſſary corrections bring the totals to a balance, the books may be preſumed to be right; but if that is not the caſe, there is ſtill ſome latent errour, which nothing but a more careful reſearch, in the manner we have mentioned, can poſſibly diſcover.

## SECT. 5. *The method of correcting errours.*

### 1. *In the Waſte-book or Journal.*

The errours in the *Waſte-book* and *Journal* are of ſix kinds, and corrected as follows.

1. A whole poſt may be omitted; which is corrected, or the defect ſupplied, by writing it in a different place, with a reference to it from its proper place.

2. A few words may be omitted; which may be filled up or ſupplied, by interlining them, or writing them on the margin.

3. A whole poſt may be repeated; which may be corrected by cancelling, or croſſing the ſuperfluous poſt with two lines interſecting each other.

4. If a word is repeated, or a ſentence, cancel what is ſuperfluous.

5. If there is a miſnomer or wrong figure, carry it right, by ſome referring mark, to the foot of the page, without cancelling.

6. If the ſum in any addition is wrong, cancel the falſe ſum, and mark it right, in the neareſt convenient place to the falſe ſum.

*Note*, Any errour immediately diſcovered upon committing it, may be corrected by adding, *I ſay*, and begin anew.

### 2. *In the Leger.*

Errours in the *Leger* are of four kinds.

1. If a *Dr* or *Cr* is omitted, ſupply that defect, by entering it in its proper account.

2. If the *Dr* or *Cr* is charged too much, make the oppoſite ſide Dr to, or Cr by *errour*, for the exceſs.

3. If a *Dr* or *Cr* is charged with too little, charge it again Dr to, or Cr by its correſpondent account, for the deficiency.

4. If the *Dr* and *Cr* are both entered on the ſame ſide, adjuſt it, by making the oppoſite ſide Dr to, or Cr by *errour*, for the ſum of the article miſplaced; and then enter the article in its proper place; by which means the miſtake will be balanced, and the account properly ſtated.

## OBSERVATION.

Were merchants to admit of eraſings or total cancellings in their books, it would be impoſſible to trace fraud with any degree of certainty; but when every thing ſtands fair and naked as it happened, it would be impoſſible, without a long premeditation, to contrive or carry on a deſigned fraud: and it would be difficult, even in that caſe, to give a falſe account, in all its circumſtances, the colour of a true one, even if it could be ſuppoſed, that a man would voluntarily form a deſign of throwing up his credit by becoming bankrupt, and impoſing on his creditors by an account of loſſes which he never ſuſtained. It is therefore to avoid inconveniencies which might ariſe from eraſing or cancelling totally any thing in the books, that practices of that kind are prohibited by law, and diſcountenanced by merchants.

### SECT. 6. *The method of balancing the* LEGER.

Merchants generally, at ſome fixed period, once in the year, balance or cloſe the *Leger*, not only becauſe the ſpaces allotted for the accounts may be for the moſt part full, but likewiſe to ſhow the merchant a true ſtate of his affairs, and what increaſe or diminution his capital hath ſuffered by laſt year's tranſactions. In balancing the *Leger*, there are only two principal accounts to which the difference of the ſides of any account can be carried, *viz. Balance*, and *Profit and Loſs*; the firſt of which contains, on the Dr-ſide, the ready money which the merchant hath by him, the debts due to him, and the effects on hand, or in the hands of factors

factors unaccounted for, with every thing elſe, which he finds, from the face of the accounts, he hath a right to conſider as a part of his general ſubject. The ſame account contains an enumeration of the debts, which, from the accounts in his books, appear in reaſon to be chargeable againſt him; and the difference betwixt the one and the other conſtitute what is called his *neat ſtock*. The laſt-mentioned account, *Profit and Loſs*, contains, upon the credit-ſide, all the gain made upon the different articles of his trade, diſcovered by comparing the coſt with the ſales; and the Dr-ſide contains the different loſſes he hath ſuſtained: ſo that the balance or difference of the ſides of this account, is the neat gain or loſs made ſince laſt balance. In order to render this part of the buſineſs of an accountant as plain and intelligible as poſſible, I ſhall, 1*ſt*, ſhow what are the balances in proper trade. 2*dly*, What are the balances in factorage, 3*dly*, What are the balances in company-accounts. And, *laſtly*, how the balances are collected, the books finiſhed, and new ones raiſed therefrom.

### ART. I. *The balances in proper trade.*

1. *Caſh* contains upon the Dr-ſide, the ready money which the merchant had when his books were laſt begun, together with all that he hath received ſince that time, upon any conſideration whatever; and it contains upon the credit ſide all the money he hath given out: ſo that if there is any difference in the totals, it muſt be the ready money the merchant hath by him; and therefore the account is cloſed by *Balance*, for ſaid difference, which is carried to the money-column, and the folio of balance inſerted in the folio-column, after which the account is cloſed.

2. *Perſonal accounts*, if they have no inner column, contain, upon the Dr-ſide, the debts contracted by them to the merchant, or the payments made by the merchant to them; and, on the Cr-ſide, the debts contracted by the merchant to them, or their payments to him: wherefore, if the Dr ſide is heavieſt, the difference is a debt due to the merchant; and if the Cr ſide is heavieſt, the difference is a debt due by the merchant to the dealer; conſequently, the account muſt be balanced, to or by *balance*, for the difference.

If the account hath an inner column for exchange, the difference of the ſides will be a loſs or gain; and therefore that column is cloſed to or by *Profit and Loſs*, for the difference.

3. *Accounts of goods* contain, upon the Dr-ſide, the coſt and charges of the article they reſpectively repreſent; and, on the Cr-ſide, the ſales or diſpoſal thereof, which may be in whole or in part. Hence ariſe the following varieties. —— 1. If none of the goods are diſpoſed of, it is cloſed by being credited by *Balance*, at the price, and for the quantity on the Dr-ſide. —— 2. If they are all diſpoſed of, the difference of the ſides, if any, muſt be a gain or a loſs made on the ſales; and the account is cloſed to or by *Profit and Loſs*, for the difference. —— 3 If only part of them are diſpoſed of, even the quantity-columns, by crediting the account by *Balance*, at prime coſt, for the quantity on hand, and the money-columns, to or by *Profit and Loſs*, for the difference of its ſides.

4. *Houſehold Furniture*, *Jewels*, &c. contain, on the Dr-ſide, an account of what they coſt, or are valued at; and are balanced by *Balance*, for the ſame value.

5. *Bills receivable* contain, upon the Dr-ſide, all the bills which are drawn to, or any other way made payable to the merchant; and, upon the Cr-ſide, the payments he hath received, or the diſpoſal of the bills in payment: ſo that the difference, if there is any, is what remains unpaid; and therefore the account is cloſed by *Balance*, for the outſtanding bills.

6. *Bills payable* contain, upon the credit ſide, a liſt of the bills accepted by the merchant, and, upon the debit-ſide, ſuch of them as he hath retired; ſo that the difference, if there is any, muſt be the bills which are yet unpaid; conſequently the account is debited to *Balance*, for the bills not retired.

7. *Ships*, *Houſes*, &c. contain, upon the Dr ſide, the original value, and charges of repairs, *&c.* and, upon the Cr-ſide, if any thing at all, the diſpoſal of them, or profits ariſing from them, ſuch as rents, freight, *&c.* Hence ariſe three varieties. 1. If the Cr-ſide is empty, fill it up by *Balance*. 2. If it contains the diſpoſal, the ſides are evened with *Profit and Loſs*, for the gain or loſs. 3. If it contains only the freight or rent, *&c.* credit the account by *Balance*, for the coſt, and debit it to *Profit and Loſs*, for the difference of its ſides thereafter; unleſs the charges at the debit exceed the profits at the credit, in which caſe, cloſe it by *Profit and Loſs*, for the exceſs.

8. *Charges of merchandiſe*, and all other accounts ſubſidiary to profit and loſs, are cloſed by *Profit and Loſs*.

9. *Inſurance-account*, *Intereſt-account*, &c. contain, upon the Dr-

Dr-ſide, the loſſes, and, upon the Cr-ſide, the articles of gain made by that account, and the difference is the neat gain or loſs; conſequently it is cloſed to or by *Profit and Loſs*.

10. *Accounts of Voyages* contain, upon the debit-ſide, the prime coſt and charges of the cargo; and, on the credit-ſide, if any thing at all, the receipt or diſpoſal of the goods by the factor, and perhaps returns made for them. Hence there will be two varieties. 1. If the credit-ſide be empty, there hath been no advice of the ſhip's arrival, and therefore the account remains in its original ſtate, by being credited by *Balance* for the charge at the debit. 2. If the credit-ſide is filled up with the diſpoſal, the account is evened to or by *Profit and Loſs*, for the difference.

11. *Factor my account of goods*, contains the ſame on both ſides, and is cloſed in the ſame manner as any other account of goods.

12. *Accounts of ſtores* contain, on the Dr-ſide, the coſt and charges *per* invoice of all cargoes whereof the receipt hath been acknowledged; and, upon the credit-ſide, if it contains any thing at all, an abſtract from the books of the ſtore, aſcertaining the money received, the outſtanding debts, and the goods yet unſold. In the firſt caſe, cloſe by *Balance*, for the charge at the debit, and in the laſt, to or by *Profit and Loſs*, for the difference of its ſides.

13. *Factor my account on time* contains, on the debit-ſide, the debts due to the factor on my account; and, on the credit-ſide, the payments made him; ſo the difference, if there is any, is the debts ſtill outſtanding; wherefore the account is cloſed by *Balance*.

14. *Factor my account-current* contains, on the Dr-ſide, whatever I can juſtly charge againſt him; and, on the credit-ſide, whatever I am in reaſon accountable for to him: ſo that the difference will be a debt due to or by the factor, and therefore cloſed with *Balance*; unleſs ſome part of the difference hath ariſen from the riſe or fall of exchange, in which caſe, ſuch difference muſt be evened with *Profit and Loſs*, previous to the balance betwixt parties.

15. *Manager my account in company* contains, on the Dr-ſide, the ſhare of capital ſtocked in by you; and, on the Cr-ſide, if it contains any thing at all, the returns made by the manager.

1. When it is only a temporary adventure, there will be two varieties.

1. If

1. If the goods are all ſold, and you have received your ſhare of proceeds, the difference will be a loſs or gain, and the account accordingly cloſed to or by *Profit and Loſs*.

2. If the account is unfiniſhed, tranſpoſe it in its preſent ſtate to the *Balance*, by debiting it to *Balance*, for the ſum on the Cr-ſide, and giving it credit by *Balance*, for the ſum on the Cr-ſide.

2. When it repreſents a ſhare in a fixed company, there will ariſe two varieties.

1. If, upon balancing the company's books, there was a dividend made of the laſt year's profits, it will ſtand on the credit-ſide of the account; and the account muſt be cloſed, firſt, by *Balance*, for your ſhare of capital; and, ſecondly, to *Profit and Loſs*, for the gain.

2. If there was a loſs upon that year's trade, it will ſtand at the debit of the account; and will therefore be cloſed by *Balance*, for your ſhare of capital, and *Profit and Loſs*, for your ſhare of loſs.

16. *Profit and Loſs* contains, upon the Dr-ſide, the articles of loſs, and, on the Cr-ſide, the articles of gain, as poſted from the *Journal*, and from the *Leger-accounts* in cloſing them; hence the difference of its ſides will be the merchant's neat loſs or gain, ſince the books were opened, and therefore the account is cloſed to or by *Stock*, for the ſame.

17. *Stock* contains, upon the Dr-ſide, the ſums chargeable againſt him; and, on the Cr-ſide, whatever compoſed his groſs or general ſubject, when the books commenced: to this account muſt likewiſe be carried the gain or loſs made upon trade ſince the books began; and then the account is cloſed with *Balance*, for the neat ſtock.

18. *Balance-account* contains, on the Dr-ſide, all the materials, whether money, effects, or debts, which compoſe the merchant's ſubject; and, on the Cr-ſide, whatever is chargeable againſt him; to which, when his neat ſtock is carried from *Stock-account*, the account muſt cloſe of itſelf, ſince the whole groſs ſubject on the Dr-ſide muſt be equal to his debts and neat capital taken together.

## ART. II. *The balances in factorage.*

1. *Conſtituent his account of goods*, contains, upon the Dr-ſide, the charges to which the goods were liable; and, upon the Cr-ſide, the ſale or diſpoſal of the goods; and is differently

ently balanced according to the method in which the accounts are kept.

1. When no *account on time* is kept, the account is closed with the *account-current*, for neat proceeds, after deduction of charges and commission, if all the goods are sold.

2. If this account is kept open till all the debts are collected, it is transposed, in its present state, to *Balance*.

3. If an *account on time* is kept, it is closed with the *account-current*, for the difference betwixt the charges and ready-money sales, and with the *account on time*, for the outstanding debts; which ought to have been done when the sales were finished, as was formerly observed in the application of Dr and Cr.

4. In all cases when the sales are not finished, it is but to transpose the account to *Balance*.

2. *Constituent's account on time*, contains, upon the credit-side, the proceeds of the constituent's goods sold on credit, and, on the debit-side, the payments made to the factor; wherefore the difference, if any, must be the debts yet outstanding, and consequently closed with *Balance* on the Dr-side.

3. *Constituent his account-current*, contains, upon the Dr-side, all that the factor can justly charge against him, for remittances, charges, or commission; and on the Cr-side, all the money which hath been received on his account; so that the difference, if any, is a debt due to or by the constituent, and therefore closed with *Balance*.

## Art. III. *The balances in company-accounts.*

1. When the company is fixed, and the transactions relative thereto kept in books for the purpose, the balances are in every respect the same, as those in proper trade; only the gain or loss at close may be divided in proportion to each partner's stock, or share of the general capital, and inserted partially in *Stock in company*, or carried all at once as before.

2. When the company-accounts are kept by the manager, with those of his private business, it will be necessary, in this case, to keep a *Cash-account in company*, that you may at all times be enabled to account to your partner for what you receive; or make up an *Interest-account* upon the whole at close; and this account, at balancing, is transposed to the general account of cash: then there will be nothing new, but the balances in the *accounts of goods in company*, where,

where, if the ſale is finiſhed, the loſs or gain muſt be divided according to the number of partners, and the accounts cloſed with *Sundries, viz. Profit and Loſs*, for your ſhare, and *each partner's account in company*, for his ſhare. If the ſales are not finiſhed, cloſe with *Balance*, for what remains, and with *Sundries*, as before, for the gain or loſs. When there are various articles, it is better to open an account for *Profit and Loſs in company*, to which all the articles of loſs or gain are carried as in proper trade, and the diviſion made upon this total gain or loſs, as before.

ART. IV. *The method of collecting the balances, cloſing the books, and raiſing new ones therefrom.*

Upon one or more ſheets of paper, ruled in the form of the *Leger*, open an account for *Balance*; and on another, ruled in the ſame manner, open an account for *Profit and Loſs*; the two accounts, to one or other of which the difference of the ſides of every account in the *Leger* muſt ultimately refer. Then beginning with the *account of Caſh*, go over every account in the *Leger*, excepting *Profit and Loſs*, and *Stock*, which are left open to the laſt; and carry the articles of gain or loſs found in any one of them to the *Profit and Loſs* ſheet, in the ſame manner as an entry from the *Journal*: for if an article of goods is found Dr to *Profit and Loſs*, for a gain, *Profit and Loſs* becomes neceſſarily the Cr by that article, for the ſame ſum: in like manner, carry the articles that remain to one or other of the ſides of the *Balance-account*, as the account whoſe difference is carried, was either Dr to, or Cr by *Balance*: and proceed in the ſame manner till the whole be collected, and inſerted according to their nature in theſe accounts. Then add up the Dr-ſides of the *Profit and Loſs* ſheet, and the *Profit and Loſs account* in the *Leger* into one ſum; do the ſame by the ſums at the credit in both, ſubtract the leſſer from the greater, and making the proper entry, carry the difference to the *Stock-account*, as formerly directed; which is cloſed, by charging it Dr to *Balance*, for the difference; unleſs the merchant be worth nothing, and then there will be nothing to carry, or worſe than nothing, when it muſt be credited by *Balance*: but however the caſe may be, when the proper entry is made in *Balance-account*, both ſides will be equal, unleſs ſome miſtake hath been committed in the balance, which can only be found out by a careful review of the balances.

That

That the *Balance*-ſheet muſt cloſe of itſelf, if the accountant hath diſcharged his duty, will be pretty evident from the following conſiderations.

A merchant's neat ſtock at balancing, is juſt equal to his neat ſtock at opening the books, with the addition of the gain, or diminution of the loſs made during the currency of the books; but the balance of *Stock-account*, before the loſs or the gain was brought to it, was his neat ſtock when the books were opened; and the loſs or gain brought to it, is the increaſe or diminution it hath ſuffered ſince: wherefore, the difference of its ſides, with this increaſe or diminution, muſt be his neat ſtock at balancing. Again, upon the Dr-ſide of the *Balance*-ſheet are collected, all the various articles which compoſe his ſubject; and on the Cr-ſide, all the debts which he hath to pay out of it; if theſe were paid, or, which amounts to the ſame thing in this caſe, an equivalent part of his ſubject ſtruck off for the payment, the reverſion would be his neat ſtock: but it was formerly found, that the difference of his *Stock-account*, as it ſtands after balancing, was his neat ſtock; wherefore, that difference, being equal to the difference of *Balance-account*, muſt infallibly even its ſides.

Having thus evened the *Balance-account*, which is the only teſt of accurate accountantſhip, cloſe the *Leger-accounts*, by transferring the articles on the *Profit and Loſs* ſheet, to the *Profit and Loſs account* in the *Leger*; and the *Balance*-ſheet, to an account opened with that title in the *Leger*; after which cloſe all the other accounts, if that is not already done, by lines drawn acroſs the money-column at the foot of each account on both ſides; within, or betwixt which, write the total ſums which are now every where equal in the ſame account; and then will all the accounts be ſhut up and finiſhed.

The next thing to be done, is to open new books, which is done as follows.

Open as many ſpaces in the new *Leger* as the Dr-ſide of the *Balance* conſiſts of articles, and give them the ſame titles they had in the former *Leger*, and were tranſmitted with them to the balance; upon the Dr-ſide of each account, enter to *Stock*; after which, narrate the reaſon of the entry. When the Dr-ſide is thus totally tranſpoſed, then open an account for *Stock*, and credit it by *Sundries*, for the amount of the Dr ſide of *Balance*. After this, open accounts for all the perſons, *&c.* which ſtand on the Cr-ſide of *Balance*; and

credit each of them by *Stock*, for the debt due them; and debit *Stock* for the amount on the credit-ſide of *Balance*, after deduction of the merchant's neat ſtock. By this method, the trouble of writing out a new inventory, and journaliſing it, will be entirely ſaved; and the *Waſte-book*, inſtead of beginning with the *Waſte-book*, will open with the daily occurrences of trade; and the new books will be conducted, where circumſtances are ſimilar, in every reſpect, as the old.

Having thus explained the nature, uſe, and deſign of merchants accounts, demonſtrated the principles upon which the whole art is founded, and rendered the method plain, eaſy, and intelligible, by general rules, and particular directions for the proper management of every occurrence in trade, however complicated or diverſified, till the whole is finiſhed and recommenced; I ſhall now illuſtrate theſe rules, by a collection of applicable examples; in the courſe of which, I ſhall endeavour, to introduce every variety that can happen in real buſineſs; that, by a proper compariſon of theſe examples, with the rules already laid down, and a due attention to both, the judgment of the young accountant may be formed, and his practice more effectually directed, when he ſees in images, as ſtriking as real life, the nice connection which ſubſiſts between the accounts; the natural dependency of the one upon the other; and the ſurpriſing harmony which is conſtantly maintained throughout the whole, notwithſtanding all the various changes, tranſitions, and diviſions they may undergo, betwixt the inventory where they at firſt took their birth, and the balance where they at laſt terminate.

THE

# THE UNIVERSAL ACCOUNTANT.

## PART II.

Mercantile Accountantſhip reduced to Practice in various Specimens of Books, connected and digeſted as in real Trade.

## SPECIMEN I.

## WASTE-BOOK.

### A.

*Containing an Inventory of my Subject, and the daily Occurrences of my Trade, from 1ſt* Jan. *to the 1ſt* July 1764.

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*GLASGOW*, the 1ſt of *January* 1764.

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*Inventory of the money, effects, and debts, as taken this day, belonging to, and owing by me,* JOHN TRADER.

| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|
| I Have in ready money, —— | 2000 | 0 | 0 | | | |
| 200 hhds of tobacco, containing 200,000 *lb.* which, including the duties, I value at 8¾ *d. per lb.* | 7291 | 13 | 4 | | | |
| 10 hhds ſugar, containing 120 *cwt.* which, with duty and charges, coſt me — — — | 277 | 19 | 0 | | | |
| 600 India ſtock, at 120 *per cent.* — | 720 | 0 | 0 | | | |
| 24 puncheons rum at 40 *l. per* punch. | 960 | 0 | 0 | | | |
| ¾ of the ſchooner *Peggy*, freighted to *Holland*, — — — | 450 | 0 | 0 | | | |
| ½ of the ſhip *Tibby*, freighted to *Maryland*, — — — | 500 | 0 | 0 | | | |
| *James Campbell* owes me *per* note on demand, — — | 100 | 0 | 0 | | | |
| *John Beverley per* bond, with intereſt ſince *Martinmas*, — — | 500 | 0 | 0 | | | |
| | | | | 12799 | 12 | 0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | *I owe as follows.* | | | | *l.* | *s.* *d.* |
| | To *John Ranken per* account, — | | 105 | 19 0 | | |
| / | To *Hamilton* and *Baillie per* note, 12 days to run, — — | | 450 | 0 0 | | |
| | To *James Hutcheſon per* balance of a rum-account, — — | | 250 | 0 0 | | |
| | To the cuſtomhouſe *Port-Glaſgow*, for tobacco-duties, — — | | 4563 | 18 9 | | |
| | | | | | 5369 | 17 09 |
| | 5th. | | | | | |
| / | Bought for ready money 300 pieces *Iriſh* linen, 25 yards each, at 2 *l.* 10 *s. per* piece, —— —— | | | | 750 | 00 00 |
| | 7th. | | | | | |
| / | Paid *James Hutcheſon* the balance I owed him, — | | | | 250 | 00 00 |
| | 8th. | | | | | |
| / | Sold for ready money 20 puncheons rum, at 45 *l.* each, | | | | 900 | 00 00 |
| | 9th. | | | | | |
| / | Received of *James Campbell* in full of his note, — | | | | 100 | 00 00 |
| | 11th. | | | | | |
| / | Bought of *George Bickham* in *Greenock* 30 puncheons of rum, at 42 *l. per* puncheon, and paid in part, *L.* 1000 | | | | | |
| | Due at 6 months, — — — | | 260 | | 1260 | 00 00 |
| | 12th. | | | | | |
| / | Sold *Robert Macnair* 5 hhds of my ſugar, containing neat 60 *cwt.* at 50 *s. per cwt.* payable on demand, | | | | 150 | 00 00 |
| | 15th. | | | | | |
| / | Retired my bill with *Hamilton* and *Baillie*, by paying them in money, — — *L.* | | 300 | | | |
| | And a draught on *Robert Macnair* at ſight for | | 150 | | 450 | 00 00 |
| | 17th. | | | | | |
| / | Bought a houſe in the *Tronegate* from *Elias Burnet*, paying of yearly rent 80 *l.* at 15 years purchaſe, my entry thereto having commenced, by agreement, at *Martinmas* laſt; in conſideration whereof I have paid down — — *L.* | | 500 | | | |
| | And my bill at 4 months, for — — | | 700 | | 1200 | 00 00 |
| | 19th. | | | | | |
| / | Received my rum from *Greenock*, and cellared it here. Charges of lighterage, porterage, and cartage, — | | | | 3 | 10 00 |
| | 22d. | | | | | |
| / | Bought of the *Glaſgow* manufactory 5000 yards checks at 1 *s. per* yard, $\frac{7}{8}$ broad, at 12 months, — | | | | 250 | 00 00 |
| | 24th. | | | | | |
| / | Bartered my 5 hhds ſugar for 5 pipes ſherry, each being valued at 30 *l.* 10 *s.* — — | | | | 152 | 10 00 |
| | 26th. | | | | | |
| / | Sold the laſt 4 punch. of my own rum to *James Graham* at 50 *l.* each, and received in money, *L.* | | 100 | | | |
| | In a bill accepted by *J. Norris, Edin.* at 1 month, | | 100 | | 200 | 00 00 |

*January*

| | | l. | s. | d. |
|---|---|---|---|---|
| | ——————*January* 30th.—————— | | | |
| / | Bartered 3 pipes of my ſherry, at 32 *l. per* pipe, for 20 pieces *Scotch* linen, 25 yards each, at 4 *l.* 7 *s.* 6 *d. per* piece, — — *L.* 87 10 | | | |
| / | Received the balance in money, — 8 10 | | | |
| | —— | 96 | 00 | 00 |
| | ——————31ſt.—————— | | | |
| | Charges on my trade and pocket this month, | 25 | 00 | 00 |
| | ——————*February* 3d.—————— | | | |
| | Having this day agreed with *James Hamilton*, to go to *Philadelphia*, and open ſtore for my account, as *per* particular contract, I hav ſhipped with him on board the *Dunlop*, Capt. *Kippen*, from *Greenock* for *Philadelphia*, 5 packages, as under; marked and numbered as *per* margin. | | | |
| | *pieces. yds.* | | | |
| I. H. N°1. Sheeted box. | *Iriſh* linen, 300 7500, coſt *L.* 750 0 | | | |
| | *Scotch* do, 20 500, - 87 10 *l. s. d.* | | | |
| | —— 837 10 0 | | | |
| 2d ditto. | Checks, - - 5000, - - - - 250 0 0 | | | |
| 3d bale. | Oſnaburgs, 12 1200, at 7 *d.* bought of *John Angus* in *Perth* at 6 mon. 35 0 0 | | | |
| 4th cheſt. | Hard-ware bought of *Wal. Ewing*, at 12 months *per* account, - - 170 10 0 | | | |
| 5th hhd. 300 *lb.* | Shoes bought of the ſhoe-factory, at 12 months, *per* account, - - 20 15 0 | | | |
| | Boxes, package, ſheeting, cordage, *&c.* - - - *L.* 6 12 | | | |
| | Lighterage, portorage, and ſhipping charges, - - 3 10 | | | |
| | Paſſage 15 *l.* 15 *s.* and freight at 2½ *per cent.* of 1300 *l.* 48 5 | | | |
| | —— 58 7 0 | | | |
| / | Premium of inſurance of 1437 *l.* to cover the above at 2½ *per cent*, due to *Hamilton*'s office, - - 35 18 6 | | | |
| | —— | 1408 | 00 | 06 |
| | ——————6th.—————— | | | |
| / | Sold *John Kay* merchant in *Stirling* 10 puncheons rum, at 50 *l. per* puncheon, for which taken his note at 3 months, — — | 500 | 00 | 00 |
| | ——————8th.—————— | | | |
| / | Sold *John Mackay*, vintner, 2 pipes ſherry, at 32 *l.* 10 *s. per* pipe, for which received in part, — — — *L.* 20 | | | |
| | Due at 4 months, — — 45 | | | |
| | —— | 65 | 00 | 00 |
| | *February* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *February* 10th. | | | |
| / | Received advice from *John Murdoch* merchant in *Funchal, Madeira*, that, by my order, and for my account, he had ſhipped on board the *Happy Janet*, Capt. *Baird* bound for *Clyde*, 10 pipes *Madeira* wine, at 102 *piaſt. reals*, 28 *mer. per* pipe, — *P.* 1028 4 8 | | | |
| | Charges, — — — 68 0 0 | | | |
| | Commiſſion, — — — 27 3 9 | | | |
| | *P.* 1123 7 17 | | | |
| | Which exchange at 3 *s.* 6 *d. per* piaſtre, amounts in *Sterling* to — — — | 196 | 14 | 02 |
| | 11th. | | | |
| / | Sold *Thomas Smith, Edinburgh*, 10 puncheons rum, to be delivered here at 50 *l.* 10 *s. per* puncheon; for payment of which he hath given me a bill, accepted by *William Gray*, 8 days to run, for — *L.* 300 | | | |
| | Ditto on *Mansfield* and *Hunter*, at 3 days, for 100 | | | |
| | Ditto on *Will. Kennedy, Dublin*, at 20 days, for 105 | | | |
| | | 505 | 00 | 00 |
| | 12th. | | | |
| / | Sold my bill on *Mansfield* and *Hunter* to the New Bank, — — — — — — | 100 | 00 | 00 |
| | 14th. | | | |
| / | Sold my bill on *Kennedy* to the Old Bank at ¼ *per cent.* exchange, and received — — | 105 | 15 | 09 |
| | 21ſt. | | | |
| / | Lent *John Anderſon*, to be repaid on demand, | 150 | 00 | 00 |
| | 23d. | | | |
| / | Proteſted *Smith*'s bill on *Gray*.——Charges — | 0 | 03 | 06 |
| | 24th. | | | |
| / | Loſt my pocket-book, incloſing — *L.* 50 0 | | | |
| | Charges of advertiſing, —— 0 15 | | | |
| | | 50 | 15 | 00 |
| | 26th. | | | |
| / | Received payment of *John Anderſon*, —— | 150 | 00 | 00 |
| | 27th. | | | |
| / | The *Happy Janet* is ſafe arrived at *Port-Glaſgow*, and I have paid freight, duties, and other charges on my 10 pipes *Madeira* wine, to the amount of — | 187 | 10 | 06 |
| | 28th. | | | |
| / | Sold *Charles Hutton* 5 pipes *Madeira* on the quay, at 50 *l.* 8 *s. per* pipe, to pay at 2 months, —— | 252 | 00 | 00 |
| | 29th. | | | |
| / | *Alexander Stevenſon* hath taken up *Smith*'s bill on *Gray*, and paid me in full of charges and intereſt, | 300 | 07 | 07½ |
| / | Charges this month, — — — | 16 | 10 | 00 |

*March*,

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | | | *March* 2d. | | | | |
| / | | | | Drawn on Mr *David Doig* at ſight, to the Old Bank, for amount of *Norris*'s bill recovered by him, and received for my draught, — — | | 100 | 00 | 00 |
| | | | | 4th. | | | | |
| / | | | | Shipped on board the *Van Kepple* of and for *Holland*, Capt. *Van Trump* maſter, my 200 hhds tobacco, weighing neat 200,000 *lb.* which I value at $2\frac{1}{4}$ *d. per lb.* — — *L.* 1875 0 0 | | | | |
| | | | | 16 hhds, weighing 16950 *lb.* bought of *James Dunlop*, to pay at 6 mon. at 2 *d. per lb.* — — | 407 18 4 | | | |
| | | | | Charges at ſhipping, and $\frac{1}{2}$ freight, | 117 17 6 | 2400 | 15 | 10 |
| | | | | Conſigned to *John Dunlop* merchant in *Rotterdam*, to ſell for my account. | | | | |
| | | | | 5th. | | | | |
| / | | | | Received from the Collector of the cuſtoms the bounty on my Oſnaburgs, exported *per* the *Dunlop*, — — — *L.* 7 10 0 | | | | |
| | | | | And a debenture-bill for 300 *lb. wt* leather, | 1 17 6 | | | |
| | | | | | | 9 | 07 | 06 |
| | | | | 8th. | | | | |
| / | | | | Received from on board the *Phillis*, 200 hhds flaxſeed, ſhipped, *per* my order, by *Thomas Stevenſon* merchant in *Boſton*, coſt, as *per* invoice, — *L.* 220 0 | | | | |
| | | | | Freight and charges paid here, —— | 227 10 | 447 | 10 | 00 |
| | | | | 10th. | | | | |
| / | | | | By order of *James Forbes* merchant in *Dublin*, I have ſent him, *per* the *Hope*, Capt. *Telford*, | | | | |
| I. F. Box 1. | | | | 120 pieces *Scotch* lawns,—1200 yards, bought of *William Niſbet* in *Paiſley*, on demand, — — *L.* 227 0 0 | | | | |
| | 2. | | | 50 pieces *Scotch* gauzes for ready money, — — — | 100 0 0 | | | |
| | 3. | | | 60 *cwt.* ſingle refined ſugar, at 4 *l.* 10 *s.* bought of *Robert Macnair*, on demand, — — | 270 0 0 | | | |
| | 4. | | | Package and carriage to *Greenock*, — | 5 10 0 | | | |
| | 5. | | | Commiſſion at $2\frac{1}{2}$ *per cent.* — | 15 1 3 | | | |
| | | | | | | 617 | 11 | 03 |
| | | | | 12th. | | | | |
| / | | | | Received advice from *Bernard Jones*, *London*, that he hath accepted *John Murdoch*'s bill for 10 pipes *Madeira*, ſhipped for my account 14th *proximo*, amount | | 196 | 14 | 02 |
| | | | | 14th. | | | | |
| / | | | | Inſured my adventure *per* the *Van Kepple* at $\frac{1}{2}$ *per cent.* of the cargo at *Hamilton*'s office, —— | | 12 | 00 | 01 |

*March*

| | | l. | s. | d |
|---|---|---|---|---|
| | *March* 16th. | | | |
| / | Sold *David Doig* merchant in *Edinburgh* 100 hhds flax-ſeed, deliverable at *Greenock*, 3 guineas *per* hhd, to pay in 4 months, — — — | 315 | 00 | 00 |
| | 18th. | | | |
| / | Conſigned 50 of my hhds to *Robert Pollock* merchant in *Paiſley*, to ſell for my account, which I value at 3 *l.* 3 *s.* | 157 | 10 | 00 |
| | 20th. | | | |
| / | Sold *Samuel Couts* merchant here, my remaining 50 hhds of flax-ſeed, at 3 *l.* 10 *s. per* hhd, received *L.* 100 | | | |
| | The remainder at 6 months, — — 75 | 175 | 00 | 00 |
| | 22d. | | | |
| / | Charges on my flax-ſeed at *Greenock*, —— | 5 | 10 | 00 |
| | 24th. | | | |
| / | Accepted *Thomas Stevenſon*'s bill at 90 days ſight to *Glen* and *Peters*, for — — — | 220 | 00 | 00 |
| | 26th. | | | |
| / | Brought up my 5 pipes *Madeira* wine, to be cellared here, which coſt me as they lay at *Greenock*, *L.* 192 2 4 | | | |
| | Lighterage, porterage, *&c.* —— 1 15 0 | | | |
| | —— | 193 | 17 | 04 |
| | 28th. | | | |
| / | Remitted *Bernard Jones* my bill on *James Forbes*, *Dublin*, at 60 days, for —— —— | 617 | 11 | 03 |
| | 29th. | | | |
| / | Drawn on *Bernard Jones* to *William Cooper*, at 30 days, —— —— —— *L.* 200 | | | |
| | Ditto ditto *John Syme*, 30 days, 200 | | | |
| | Received value and 2 *per cent.* exchange, — 8 | | | |
| | —— | 408 | 00 | 00 |
| | 30th. | | | |
| / | Paid *Robert Macnair* in full, —— *L.* 270 | | | |
| | *William Niſbet* ditto, — — 227 | | | |
| | —— | 497 | 00 | 00 |
| | 31ſt. | | | |
| / | The ſchooner *Peggy* is arrived from *Holland*, and I have received my ¾ of freight, —— —— | 87 | 10 | 00 |
| / | Charges this month, — — — | 27 | 15 | 00 |
| | *April* 1ſt. | | | |
| / | Counted with the maſter of the *Peggy*, and paid him for my account, — — — | 25 | 07 | 00 |
| | 3d. | | | |
| / | Sold *Alexander Campbell* grocer 3 pipes *Madeira*, at 52 *l.* 10 *s. per* pipe, for which received *Thomas Gordon* at *Leith* his acceptance at 1 month for *L.* 100 0 | | | |
| | And ditto *Campbell*'s acceptance at 6 weeks for 57 10 | | | |
| | —— | 157 | 10 | 00 |

*April*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *April* 5th. | | | |
| / | Drawn to *William Pinkerton* on *Bernard Jones* at 40 days, *per* note at 1 day's date, —— L. 200 0 | | | |
| | Received exchange at 1¼, —— 3 10 | | | |
| | | 203 | 10 | 00 |
| | 8th. | | | |
| / | Received of *William Pinkerton* 200 *l.* which I have remitted to *Bernard Jones* in *Stephenson*'s on *Wimpy*, 80 days at par — — — — | 200 | 00 | 00 |
| | 10th. | | | |
| / | Received up my bond from the cuſtomhouſe, for the ſecured duties on 200 hhds of tobacco exported, L. 4563 18 9 | | | |
| | Received likewiſe the old ſubſidy on d°, 625 0 0 | | | |
| | | 5188 | 18 | 09 |
| | 11th. | | | |
| / | Paid *George Bickham* in full, — — | 260 | 00 | 00 |
| | 13th. | | | |
| / | My uncle *Mindful* hath deceaſed, and left me a legacy, payable by his executor *Samuel Truſtee*, of L. 500 | | | |
| | And a houſe in the *Gallowgate*, rented at 60 *l. per annum*, which, at 12 years purchaſe, comes to 720 | | | |
| | | 1220 | 00 | 00 |
| | 16th. | | | |
| / | Taken up my bill to *Charles Burnet* upon diſcount, and paid in money, — — L. 396 14 8 | | | |
| | In a bill on *Bernard Jones*, at 90 days, 300 0 0 | | | |
| | | 696 | 14 | 08 |
| | 20th. | | | |
| / | Sold *Philip Mordaunt* merchant in *Edinburgh* 300 of my *India* ſtock at 124 *l.* 10 *s. per cent.* for which received *Sidney*'s on *Parker*, at 80 days, — L. 197 10 | | | |
| | And *Hogg* on *Coutts*, ditto, —— 200 0 | | | |
| | | 397 | 10 | 00 |
| | Which I have remitted to *Bernard Jones*. | | | |
| | 22d. | | | |
| / | Bartered with *Ninian Bannerman* merchant here as follows, *viz.* | | | |
| | 2 pipes *Madeira*, at 54 *l. per* pipe, — L. 108 | | | |
| | 4 puncheons rum, at 52 *l. per* puncheon, — 208 | | | |
| | | 316 | 00 | 00 |
| | Delivered. | | | |
| | For 50 tuns lead, at 10 *l.* — — L. 500 | | | |
| | And 20 pieces Oſnaburgs, 2000 yds at 6 *d.* — 50 | | | |
| | Received. —— | 550 | 00 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *April* 24th. | | | |
| / | Received advice from *William Elliot, London*, that he hath, by my order, and for my account, ſhipped on board the *Nightingale*, for my ſtore in *Philadelphia, Engliſh* goods, which, with charges *per* invoice, amounts to | 818 | 10 | 00 |
| | To pay at 12 months. | | | |
| | 25th. | | | |
| / | Bought from *William Tait* merchant here, 50 tuns lead, at 10 *l. per* tun, at 1 month, — *L.* 500 0 0 | | | |
| | Which with 50 tuns of my own, — 500 0 0 | | | |
| | I have ſhipped on board the *Thiſtle* of *Liverpool*, Capt. *Roundhead*, by the order, and for the account of *Gideon Crawfurd* merchant in *Liverpool*. | | | |
| | Charges till on board, — — — 12 10 0 | | | |
| | Commiſſion, — — — 25 6 3 | | | |
| | | 1037 | 16 | 03 |
| | 27th. | | | |
| / | Settled accounts with *Ninian Bannerman*, and given him my note for the balance, at 20 days, — | 234 | 00 | 00 |
| | 30th. | | | |
| / | *Charles Hutton* is broke, and I have compounded his debt of 252 *l.* at 15 *s. per* pound, | | | |
| | Received ½ of the compoſition, — *L.* 94 10 | | | |
| | And *John Martin*'s note at 2 months for — 94 10 | | | |
| | | 198 | 00 | 00 |
| / | Drawn to *Samuel Scruton* on *Bernard Jones* for value received, *viz.* at 30 days for — — *L.* 200 0 | | | |
| | Exchange at 2 *per cent.* — — 4 0 | | | |
| | And at 70 days for — — 300 0 | | | |
| | Exchange at ½ *per cent.* — — 1 10 | | | |
| | | 5 | 0 | 10 | 00 |
| | 30th. | | | |
| / | Paid *William Tait* in full, — — *L.* 495 | | | |
| | Who diſcounted 1 *per cent.* for prompt payment, 5 | | | |
| | | 500 | 00 | 00 |
| / | Charges this month, — — — | 30 | 00 | 00 |
| | *May* 2d. | | | |
| / | Drawn on *Gideon Crawford, Liverpool*, at 40 days, *viz.* | | | |
| | To *John Horn* value *per* note on demand, *L* 200 | | | |
| | To *James King, Renfrew*, value on demand, 200 | | | |
| | To *John Robiſon*, value received — 500 | | | |
| | | 900 | 00 | 00 |
| | *May* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *May* 5th. | | | |
| / | Discounted *John Baird*'s bill drawn to *Elias Burnet*, at 2 months, for — — L. 700 0 0 | | | |
| | off 2 months interest, L. 5 16 8 | | | |
| | ½ *per cent.* commission, 3 10 0 | | | |
| | 9 6 8 | | | |
| | Paid the balance, — — | 690 | 13 | 04 |
| | 7th. | | | |
| / | Drawn on *Gideon Crawford* for the balance of his account at 40 days, to *John Hickson*, value received. | | | |
| | Of which lent *John Maclean*, to pay at 10 days, L. 100 0 | | | |
| | And taken up the remainder, being — 37 10 | | | |
| | | 137 | 10 | 00 |
| | 9th. | | | |
| / | Received from *John Farquhar*, *Edinburgh*, in full of *Thomas Gordon*'s acceptance, a draught on *Alexander Morison* at sight, which he hath paid, — | 100 | 00 | 00 |
| | 10th. | | | |
| / | Shipped from *Leith*, on board the *Lovely Nancy*, Capt. *Thomas*, for *London*, on my own account and risk, consigned to *Gideon Shaw*, to sell for my account, as under, | | | |
| G. S. | 2 boxes coarse linens, 200 pieces, containing 5000 yards, at 1 *s.* 3 *s.* bought of *John Weir* and company, to pay at 2 months, — — L. 312 10 0 | | | |
| | 2 bales Osnaburgs, taken from my warehouse, 18 pieces, 1800 yards, at 6 *d.* 45 0 0 | | | |
| | 1 box fine lawns, bought for ready money, containing 50 pieces, 500 yards, at 40 *s.* *per* piece, — — 100 0 0 | | | |
| | Cartage, package, porterage, *&c.* till on board, — — — 10 16 8 | | | |
| | | 468 | 06 | 08 |
| | 12th. | | | |
| / | Received of *James King* in part — — | 1 | 00 | 00 |
| | 15th | | | |
| / | Retired my note with *Ninian Bannerman* by cash, — — — — L. 133 17 | | | |
| | By my order on *John Maclean*, — 100 3 | | | |
| | | 234 | 00 | 00 |
| | 16th. | | | |
| / | Received from on board the *Betsy* at *Leith*, 1 box containing 250 *lb.* silk, to sell for account of *Algernoon Sidney* merchant in *London*. Freight and carriage to *Glasgow*, — — — — | 3 | 15 | 00 |

| | l. | s. | d. |
|---|---|---|---|
| *May* 17th. | | | |
| Remitted to *Bernard Jones* my bill on *Gideon Shaw*, at 90 days, for — — — — | 250 | 00 | 00 |
| 20th. | | | |
| *John Crawfurd*, *James Lindsay*, and myself, have agreed to carry on an incle manufacture, under the management of *John Crawford*, and firm of *John Crawford and Company*, whereupon I have given my acceptance at 1 month's date for my $\frac{1}{3}$ of the capital, including 1 month's intereſt, *viz.* | | | |
| My ſhare of capital, —— *L.* 800 0 0 | | | |
| 1 month's intereſt, — — 3 6 8 | | | |
| | 803 | 06 | 08 |
| 24th. | | | |
| Sold *John Philips* merchant in *Paiſley* 100 *lb.* of *Algernoon Sidney*'s ſilk, at 45 *s. per lb.* payable in 2 months, | 225 | 00 | 00 |
| 26th. | | | |
| Bought 20 punch. rum of *David Hutcheſon*, *Greenock*, at 45 *l. per* puncheon, for which paid as follows: | | | |
| *John Horn*'s acceptance over due, — *L.* 200 0 | | | |
| A draught on *James King* at 3 days ſight, for 100 0 | | | |
| *John Martin*'s note for — — 94 10 | | | |
| My draught on *Bernard Jones*, at 90 days, for 100 0 | | | |
| My own acceptance at 3 months, for — 405 10 | | | |
| | 900 | 00 | 00 |
| 28th. | | | |
| Received from *John Kay* in *Stirling* principal and intereſt of his bill, as follows: | | | |
| In money, —— —— *L.* 300 0 | | | |
| In a bill on *Joſeph Wimpy*, *London*, at 90 days, which I have remitted *Bernard Jones*, 201 6 | | | |
| | 501 | 06 | 00 |
| 30th. | | | |
| Sold 50 *lb.* of *Sidney*'s ſilk for ready money, and received at the rate of 45 *s. per lb.* — — | 112 | 10 | 00 |
| 31ſt. | | | |
| Charges this month, — — — | 25 | 10 | 00 |
| *June* 1ſt. | | | |
| Bought up *John Telford*'s $\frac{1}{4}$ of the *Peggy*, and paid | 120 | 00 | 00 |
| 3d. | | | |
| Received rent from *Martinmas* to *Whitſunday* laſt of my houſe in the *Trongate*, — — *L.* 40 | | | |
| Ditto, ditto, ditto in the *Gallowgate*, — 30 | | | |
| From *Samuel Truſtee* for my uncle's legacy, 500 | | | |
| | 570 | 00 | 00 |

*June*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *June* 4th. | | | |
| / | Rented a houſe above the croſs, commencing as at *Whitſunday* laſt, at 40 *l. per annum*, the furniture for which being now finiſhed, I have this day paid the accounts, amounting in all to — — *L.* 450 | | | |
| | Cellar and ware-room rent for laſt half-year 16 | | | |
| / | Clerk's wages, — — — 20 | | | |
| | | 486 | 00 | 00 |
| | 5th. | | | |
| / | Settled with *Robert Pollock* on the ſales of my flax-ſeed, and received in money, — — *L.* 100 | | | |
| | And his own acceptance at 23d *proximo*, for 60 | | | |
| | | 160 | 00 | 00 |
| | In full of nett proceeds, | | | |
| | 8th. | | | |
| / | *John Baird* hath paid me in full of his bill, — | 700 | 00 | 00 |
| | 10th. | | | |
| / | Received up my rum from *Greenock*. Charges, | 5 | 15 | 00 |
| | 12th. | | | |
| / | Received advice from *John Dunlop, Rotterdam*, that the *Vankepple* was ſafe arrived with my 215 hhds tobacco, 100 hhds whereof, weighing 100,000 *lb.* he had ſold, ready money, at $3\frac{2}{11}$ ſtivers *per lb. Amſt.* $15909\frac{1}{2}$, which, at 22 *d. per* guilder, I value in *Sterling* at *L.* 1458 6 8 | | | |
| | The remaining 115 hhds at prime coſt, 1397 19 10 | | | |
| | | 2856 | 06 | 06 |
| | 15th. | | | |
| / | Received from on board the *Macdowall*, to ſell for account of *George Gordon* of *St Kitts*, 80 hhds of ſugar, weighing 800 *cwt*. Paid the duties — *L.* 253 0 | | | |
| | And other petty charges, — — 5 5 | | | |
| | | 258 | 05 | 00 |
| | 16th. | | | |
| / | Drawn to the Thiſtle Bank on *John Dunlop, Rotterdam*, at 10 days ſight, for 10,000 guilders value, received at $22\frac{1}{2}$ *d. per* guilder, — — | 937 | 08 | $01\frac{1}{2}$ |
| | 18th. | | | |
| / | Counted with the maſter of the *Macdowall*, and have paid him in full for freight of *George Gordon*'s ſugar, | 84 | 00 | 00 |
| | 20th. | | | |
| / | Paid to *John Weir*'s order in full of my account for linen, — — — — — | 312 | 10 | 00 |
| | 23d. | | | |
| / | Paid my acceptance to *John Crawford* and company, | 803 | 06 | 08 |

*June*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *June* 25th. | | | |
| / | Retired *Thomas Stevenſon*'s draught to *Glen* and *Peters*, by paying them in money, — — *L.* 100 | | | |
| | In my draught on *John Philips* at ſight, for 120 | | | |
| | 27th. | 220 | 00 | 00 |
| / | Sold to *Andrew Stevenſon* the remaining 50 *lb.* of *Sidney*'s ſilk at 46 *s. per lb.* for which received his draught on *Boſtock* and *Huddleſton*, at 80 days, which I have immediately remitted to *Sidney*, — | 115 | 00 | 00 |
| | 28th. | | | |
| / | Remitted to *Algernoon Sidney* my bill on *John Dunlop*, *Rotterdam*, for 2000 guilders, at 10 days ſight, which, at 22½ *per* guilder, amounts to — — *L.* 187 10 | | | |
| | And to *Bernard Jones* 2000 ditto, ditto, ditto, 187 10 | | | |
| | | 375 | 00 | 00 |
| | 30th. | | | |
| / | Charges this month, — — — | 40 | 15 | 03 |

SPE-

# SPECIMEN I.

# JOURNAL. A.

## *GLASGOW*, the 1st of *January* 1764.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | *Sundries* Drs to *Stock*, *L.* 12799 12 4 | | | | | | *l.* | *s.* | *d.* |
| | | | | *l.* | *s.* | *d.* | | | |
| . 1 | *Caſh*, for ready money, —— | | | 2000 | 0 | 0 | | | |
| . 2 | *Tobacco*, for 200 hogſheads, weighing 200,000 *lb.* at 8¾ *d.* —— | | | 7291 | 13 | 4 | | | |
| . 2 | *Sugar*, 10 hhds, weight 120 *cwt.* — | | | 277 | 19 | 4 | | | |
| . 2 | *India ſtock*, 600, at 120 *per cent.* | | | 720 | 0 | 0 | | | |
| . 2 | *Rum*, 24 puncheons, 40 *l.* — — | | | 960 | 0 | 0 | | | |
| . 2 | *The Schooner Peggy*, ¾ freighted to *Holland*, — — | | | 450 | 0 | 0 | | | |
| . 3 | *Ship Tibby*, ½ freighted to *Maryland*, | | | 500 | 0 | 0 | | | |
| . 3 | *Bills receivable* for *James Campbell*, on demand, — — | | | 100 | 0 | 0 | | | |
| . 3 | Ditto for *John Beverly*'s bond, with intereſt ſince *Martinmas*, — | | | 500 | 0 | 0 | | | |
| | | | | | | | 12799 | 12 | 00 |
| . 3 | *Stock* Dr to *Sundries*, *L.* 5369 17 9 | | | | | | | | |
| | | | | *l.* | *s.* | *d.* | | | |
| . 4 | To *John Ranken*, *per* account, — | | | 105 | 19 | 0 | | | |
| . 4 | To *Hamilton and Baillie*, *per* note, at 12 days, — — | | | 450 | 0 | 0 | | | |
| . 4 | To *James Hutcheſon*, *per* balance of account, — — | | | 250 | 0 | 0 | | | |
| . 4 | To *Cuſtomhouſe*, *Port-Glaſgow*, for bonded duties, —— | | | 4563 | 18 | 9 | | | |
| | | | | | | | 5369 | 17 | 09 |
| | —— 5th. —— | | | | | | | | |
| . 4 | *Linen*, Dr to *Caſh*, 750 *l.* | | | | | | | | |
| . 1 | Paid for 300 pieces, each 25 yards, —— 7500, at 50 *s. per* piece, — — — | | | | | | 750 | 00 | 00 |
| | —— 7th. —— | | | | | | | | |
| . 4 | *James Hutcheſon* Dr to *Caſh*, 250 *l.* | | | | | | | | |
| . 1 | Paid him in-full, — — — | | | | | | 250 | 00 | 00 |
| | —— 8th. —— | | | | | | | | |
| . 1 | *Caſh* Dr to *Rum*, 900 *l.* | | | | | | | | |
| . 2 | Received for 20 puncheons, at 45 *l. per* puncheon, | | | | | | 900 | 00 | 00 |

*January*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *January* 9th. | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 100 *l.* | | | |
| .3 | Received in full of *James Campbell*'s note, — | 100 | 00 | 00 |
| | 11th. | | | |
| .2 | *Rum* Dr to *Sundries*, 1260 *l.* | | | |
| .1 | To *Caſh*, in part of 30 punch. at 42 *l. per* puncheon, — — — *L.* 1000 | | | |
| .4 | To *George Bickham* in *Greenock*, at 6 months, 260 | | | |
| | | 1260 | 00 | 00 |
| | 12th. | | | |
| .5 | *Robert Macnair* Dr to *Sugar*, 150 *l.* | | | |
| .2 | Sold him 5 hhds, containing 60 *cwt.* at 50 *s.* on demand, — — — — | 150 | 00 | 00 |
| | 15th. | | | |
| .4 | *Hamilton and Baillie* Dr to *Sundries*, 450 *l.* | | | |
| .5 | To *Robert Macnair* for my draught, at ſight, *L.* 150 | | | |
| .1 | To *Caſh*, in full of my note, — — 300 | | | |
| | | 450 | 00 | 00 |
| | 17th. | | | |
| .5 | *Houſe in Trongate* Dr to *Sundries*, 1200 *l.* | | | |
| .1 | To *Caſh* in part, at 15 years purchaſe, — *L.* 500 | | | |
| .5 | To *Bills payable*—to *Elias Burnet*, at 4 months, 700 | | | |
| | | 1200 | 00 | 00 |
| | 19th. | | | |
| .2 | *Rum* Dr to *Caſh*, 3 *l.* 10 *s.* | | | |
| .1 | Paid charges from *Greenock* to my cellars here, — | 3 | 10 | 00 |
| | 22d. | | | |
| .5 | *Checks* Dr to *the Glaſgow manufactory*, 250 *l.* | | | |
| .6 | Bought 5000 yards, $\frac{7}{8}$ wide, at 1 *s.* 12 months credit, | 250 | 00 | 00 |
| | 24th. | | | |
| .6 | *Sherry* Dr to *Sugar*, 152 *l.* 10 *s.* | | | |
| .2 | Received in barter 5 pipes, at 30 *l.* 10 *s.* for 5 hhds at ditto, — — — — | 152 | 10 | 00 |
| | 26th. | | | |
| .1 | *Sundries* Dr to *Rum*, 200 *l.* | | | |
| .3 | *Caſh* in payment of 4 puncheons, 50 *l.* — *L.* 100 | | | |
| .2 | *Bills receivable* for *John Norris*, at 1 month, 100 | | | |
| | | 200 | 00 | 00 |
| | 30th. | | | |
| | *Sundries* Dr to *Sherry*, 96 *l.* | | | |
| .4 | *Linen*, for 20 pieces *Scotch*, 25 yards each, 500 yards, at 87 *s.* 6 *d. per* piece, — — *L.* 87 10 | | | |
| .1 | *Caſh* for the balance of 3 pipes, at 32 *l. per* pipe, 8 10 | | | |
| .2 | | 96 | 00 | 00 |
| | 31ſt. | | | |
| .6 | *Charges of merchandiſe* Dr to *Caſh*, 25 *l.* | | | |
| .1 | Expended this month, — — — | 25 | 00 | 00 |

*February*

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *February* 3d. | | | | | |
| .6 | *Voyage to Philadelphia* Dr to *Sundries*, 1408 *l.* 6 *d.* | | | | | | |
| | To *Linen*, for 300 pieces *Iriſh*, and 20 | | | | | | |
| .4 | pieces *Scotch*, — — | | 837 | 10 0 | | | |
| | To *Checks*, 5000 yards, at 1 *s. per* yard, | | 250 | 0 0 | | | |
| .5 | To *John Angus*, *Perth*, for Oſnaburgs, at | | | | | | |
| .6 | 6 months, — — — | | 35 | 0 0 | | | |
| | To *Walter Ewing*, for hardware, at 12 | | | | | | |
| .7 | months, — — — | | 170 | 10 0 | | | |
| | To the *Shoe-factory*, at 12 months, — | | 20 | 15 0 | | | |
| .7 | To *Caſh*, for ſundry charges, — | | 58 | 7 0 | | | |
| .1 | To *Hamilton's office*, for prem. of 1437 *l.* | | | | | | |
| .7 | to cover the above at $2\frac{1}{2}$, — | | 35 | 18 6 | | | |
| | | | | | 1408 | 00 | 06 |
| | *Per* the *Dunlop*, Capt. *Kippen*. | | | | | | |
| | 6th. | | | | | | |
| .3 | *Bills receivable* Dr to *Rum*, 500 *l.* | | | | | | |
| .2 | For 10 puncheons, at 50 *l.* ſold *John Kay per* bill, at | | | | | | |
| | 3 months, — — — — | | | | 500 | 00 | 00 |
| | 8th. | | | | | | |
| .1 | *Sundries* Dr to *Sherry*, 65 *l.* | | | | | | |
| .7 | *Caſh*, in part of 2 pipes, at 32 *l.* 10 *s.* — | | L. 20 | | | | |
| .6 | *John Mackay* vintner, at 4 months, — | | 45 | | | | |
| | | | | | 65 | 00 | 00 |
| | 10th. | | | | | | |
| .7 | *Voyage from Madeira* Dr to *John Murdoch*, my account- | | | | | | |
| | current, 196 *l.* 14 *s.* 2 *d.* | | | | | | |
| .7 | For coſt and charges of 10 pipes *Madeira* wine *per* | | | | | | |
| | the *Happy Janet*, — — — | | | | 196 | 14 | 02 |
| | 12th. | | | | | | |
| .3 | *Bills receivable* Dr to *Rum*, 505 *l.* | | | | | | |
| .2 | Sold *Thomas Smith*, *Edinburgh*, 10 puncheons, at | | | | | | |
| | 50 *l.* 10 *s.* and received in payment the following bills, | | | | | | |
| | *viz.* | | | | | | |
| | *William Gray*'s acceptance, 8 days to run, | | L. 300 | | | | |
| | His own draught on *Mansfield* and *Hunter*, at | | | | | | |
| | 3 days, — — — | | 100 | | | | |
| | Ditto on *William Kennedy*, *Dublin*, at 20 days, for 105 | | | | | | |
| | | | | | 505 | 00 | 00 |
| | 13th. | | | | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 100 *l.* | | | | | | |
| .3 | Received for *Smith*'s bill on *Mansfield* and *Hunter*, | | | | 100 | 00 | 00 |
| | 14th. | | | | | | |
| .1 | *Caſh* Dr to *Sundries*, 105 *l.* 15 *s.* 9 *d.* | | | | | | |
| .3 | To *Bills receivable* for *Smith*'s on *Kennedy*, L. 105 | 0 0 | | | | | |
| .8 | To *Profit and Loſs* for exchange, — | 0 15 9 | | | | | |
| | | | | | 105 | 15 | 09 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *February* 21ſt | | | |
| .9 | *John Anderſon* Dr to *Caſh*, 150 *l.* | | | |
| .1 | To be repaid on demand, — — | 150 | 00 | 00 |
| | 23d. | | | |
| .3 | *Bills receivable* Dr to *Caſh*, 3 *s.* 6 *d.* | | | |
| .1 | Paid charges of proteſt on *Gray*'s bill, —— | 0 | 03 | 06 |
| | 24th. | | | |
| .8 | *Profit and Loſs* Dr to *Caſh*, 50 *l.* 15 *s.* | | | |
| .1 | Loſt with my pocket-book, — — | 50 | 15 | 00 |
| | 26th. | | | |
| .1 | *Caſh* Dr to *John Anderſon*, 150 *l.* | | | |
| .9 | Received in full, — — — | 150 | 00 | 00 |
| | 27th. | | | |
| .7 | *Voyage from Madeira* Dr to *Caſh*, 187 *l.* 10 *s.* 6 *d.* | | | |
| .1 | Paid freight, duty, and other charges on 10 pipes *Madeira* wine, — — — | 187 | 10 | 06 |
| | 28th. | | | |
| .9 | *Charles Hutton* Dr to *Voyage from Madeira*, 252 *l.* | | | |
| .7 | Sold him 5 pipes *Madeira* wine on the quay, at 50 *l.* 8 *s. per* pipe, to pay at 2 months, — — | 252 | 00 | 00 |
| | 29th. | | | |
| .1 | *Caſh* Dr to *Sundries*, 300 *l.* 7 *s.* 7½ *d.* | | | |
| .3 | To *Bills receivable* for *Gray*'s, with charges, L. 300 3 6 | | | |
| .8 | To *Profit and Loſs* for intereſt, — 0 4 1½ | 300 | 07 | 07½ |
| .6 | *Charges of merchandiſe* Dr to *Caſh*, 16 *l.* 10 *s.* | | | |
| .1 | Expended this month, — — — | 16 | 10 | 00 |
| | *March* 2d. | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 100 *l.* | | | |
| .- | Received in full of *Norris*'s bill, — — | 100 | 00 | 00 |
| | 4th. | | | |
| .9 | *Voyage to Rotterdam* Dr to *Sundries*, 2400 *l.* 15 *s.* 10 *d.* | | | |
| .2 | To *Tobacco*, 200 hhds, 200,000 *lb.* at 2¼ *d.* L. 1875 0 0 | | | |
| .9 | To *James Dunlop*, 15 hhds, 16,950 *lb.* at 2 *a.* payable at 6 months, — 407 18 4 | | | |
| .1 | To *Caſh* for charges and ½ freight, — 117 17 6 | 2400 | 15 | 10 |
| | Conſigned to *John Dunlop* for ſales and returns *per* the *Vankepple*. | | | |
| | 5th. | | | |
| .1 | *Sundries* Dr to *Profit and Loſs*, 9 *l.* 7 *s.* 6 *d.* | | | |
| .9 | *Caſh*, received the bounty on 1200 yards Oſnaburgs, — — L. 7 10 0 | | | |
| .8 | *Cuſtomhouſe-debentures* for 300 *lb.* leather, 1 17 6 | 9 | 07 | 06 |

*March*

| | | | | | |
|---|---|---|---|---|---|
| | ——————*March* 8th.—————— | | | *l.* | *s.* | *d.* |
| .9 | *Flax-ſeed per the Phillis* Dr to *Sundries*, 447 *l.* 10 *s.* | | | | | |
| .1 | To *Caſh*, paid charges of 200 hhds, — | | 227 10 | | | |
| .10 | To *Thomas Stevenſon my account-current*, for value at *Boſton*, — — — | | 220 0 | | | |
| | | | | 447 | 10 | 00 |
| | ——————10th.—————— | | | | | |
| .10 | *James Forbes's account-current* Dr to *Sundries*, 617 *l.* 11 *s.* 3 *d.* | | | | | |
| .10 | To *William Niſbet, Paiſley*, for 1200 yds lawns, on demand, —— | *L.* | 227 0 0 | | | |
| .1 | To *Caſh* for gauzes, and charges, — | | 105 10 0 | | | |
| .5 | To *Robert Macnair* for 60 *cwt.* ſugar, on demand, — — — | | 270 0 0 | | | |
| .8 | To *Profit and Loſs*, for commiſſion, — | | 15 1 | | | |
| | | | | 617 | 11 | 03 |
| | Addreſſed to his order *per* the *Hope*, Capt. *Telford*. | | | | | |
| | ——————12th.—————— | | | | | |
| .7 | *John Murdoch my account-current* Dr to *Bernard Jones my account of bills*, 196 *l.* 14 *s.* 2 *d.* | | | | | |
| .10 | Received advice that he hath accepted ditto *Murdoch*'s bill for my 10 pipes *Madeira*, payable 14th *proximo*, | | | 196 | 14 | 02 |
| | ——————14th.—————— | | | | | |
| .9 | *Voyage to Rotterdam per the Vankepple* Dr to *Hamilton's office*, for premium of inſurance at $\frac{1}{2}$ *per cent.* — | | | 12 | 00 | 01 |
| | ——————16th.—————— | | | | | |
| .10 | *David Doig, Edinburgh*, Dr to *Flax-ſeed*, 315 *l.* | | | | | |
| .9 | Sold him 100 hhds, at 3 guineas *per* hhd, at 4 months, — — — — | | | 315 | 00 | 00 |
| | ——————18th.—————— | | | | | |
| .10 | *Robert Pollock my account of flax-ſeed* Dr to *Flax-ſeed*, 157 *l.* 10 *s.* | | | | | |
| .9 | Conſigned to him 50 hhds, to ſell for my account, | | | 157 | 10 | 00 |
| | ——————20th.—————— | | | | | |
| | *Sundries* Drs to *Flax-ſeed*, 175 *l.* | | | | | |
| .1 | *Caſh* in part of 50 hhds at 3 *l.* 10 *s.* — | *L.* | 100 | | | |
| .11 | *Samuel Coutts* for the reſt, at 6 months, — | | 75 | | | |
| .9 | | | | 175 | 00 | 00 |
| | ——————22d.—————— | | | | | |
| .9 | *Flax-ſeed* Dr to *Caſh*, 5 *l.* 10 *s.* | | | | | |
| .1 | Paid charges at *Greenock*, — — | | | 5 | 10 | 00 |
| | ——————24th.—————— | | | | | |
| .10 | *Thomas Stevenſon my account-current* Dr to *Bills payable*, 220 *l.* | | | | | |
| .5 | Accepted his bill to *Glen* and *Peters*, at 90 days ſight, | | | 220 | 00 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *March* 26th. | | | |
| .11 | *Madeira wine* Dr to *Sundries*, 193 *l.* 17 *s.* 4 *d.* | | | |
| .7 | To *Voyage from Madeira*, for 5 pipes, *L.* 192 2 4 | | | |
| .1 | To *Caſh* for charges at and from *Greenock*, 1 15 0 | | | |
| | | 193 | 17 | 04 |
| | 28th. | | | |
| .10 | *Bernard Jones my account of bills* Dr to *James Forbes his account-current*, 617 *l.* 11 *s.* 3 *d.* | | | |
| .10 | For my bill on him to *Bernard Jones*, at 60 days, for | 617 | 11 | 03 |
| | 29th. | | | |
| .1 | *Caſh* Dr to *Sundries*, 408 *l.* | | | |
| .10 | To *Bernard Jones my account of bills* drawn to *William Cooper*, at 30 days, for —— *L.* 200 | | | |
| | And *John Syme*, ditto — — — 200 | | | |
| .8 | To *Profit and Loſs*, for exchange, — — 8 | | | |
| | | 408 | 00 | 00 |
| | 30th. | | | |
| .5 | *Sundries* Dr to *Caſh*, 497 *l* | | | |
| .10 | *Robert Macnair*, paid him in full, — *L.* 270 | | | |
| .1 | *William Niſbet*, ditto, — — 227 | | | |
| | | 497 | 00 | 00 |
| | 31ſt. | | | |
| .1 | *Caſh* Dr to *the Schooner Peggy*, 87 *l.* 10 *s.* | | | |
| .2 | Received my ¾ freight, — — — | 87 | 10 | 00 |
| .6 | *Charges of merchandiſe* Dr to *Caſh*, 27 *l.* 15 *s.* | | | |
| .1 | Expended this month, — — — | 27 | 15 | 00 |
| | *April* 1ſt. | | | |
| .2 | *Schooner Peggy* Dr to *Caſh*, 25 *l.* 7 *s.* | | | |
| .1 | Paid the maſter to account, — — | 25 | 07 | 00 |
| | 3d. | | | |
| .3 | *Bills receivable* Dr to *Madeira wine*, 157 *l.* 10 *s.* | | | |
| .11 | For 3 pipes at 52 *l.* 10 *s.* ſold Mr *Campbell*, and received *Thomas Gordon*'s note, at 1 mon. for *L.* 100 0 | | | |
| | And ditto *Campbell*'s, at 6 weeks, for — 57 10 | | | |
| | | 157 | 10 | 00 |
| | 5th. | | | |
| .3 | *Bills receivable* Dr to *Bernard Jones my account of bills*, 200 *l.* | | | |
| .10 | Drawn to *William Pinkerton*, at 40 days, value in his note, at a day's date, — — | 200 | 00 | 00 |
| | 7th. | | | |
| .1 | *Caſh* Dr to *Profit and Loſs*, 3 *l.* 10 *s.* | | | |
| .8 | Received exchange on the above bill, —— | 3 | 10 | 00 |
| | 8th. | | | |
| .10 | *Bernard Jones*, &c. Dr to *Bills receivable*, 200 *l.* | | | |
| .3 | Received in full of *William Pinkerton*'s note, and remitted d° *Jones* in *Stephenſon*'s on *Wimpy*, at 80 days, | 200 | 00 | 00 |

*April*

| | | l. | s. | d. |
|---|---|---|---|---|
| | ——*April* 11th.—— | | | |
| | *Sundries* Drs to *Tobacco*, 5188 *l.* 18 *s.* 9 *d.* | | | |
| .4 | *Cuſtomhouſe, Port-Glaſgow*, for bonded duties received up, — — L. 4563 18 9 | | | |
| .1 | *Caſh* for the old ſubſidy, — — 625 0 0 | | | |
| .2 | | 5188 | 18 | 09 |
| | ——12th.—— | | | |
| .4 | *George Bickham* Dr to *Caſh*, 260 *l.* | | | |
| .1 | Paid him in full, — — — | 260 | 00 | 00 |
| | ——13th.—— | | | |
| | *Sundries* Drs to *Profit and Loſs*, 1220 *l.* | | | |
| .11 | *Samuel Truſtee* for a legacy at *Whitſunday* next, L. 500 | | | |
| .11 | *Houſe in Gallowgate* at 12 years purchaſe, — 720 | | | |
| .8 | | 1220 | 00 | 00 |
| | ——16th.—— | | | |
| .5 | *Bills payable* Dr to *Sundries*, 700 *l.* | | | |
| .1 | To *Caſh*, diſcounted my note to *Elias Burnet*, L. 396 14 8 | | | |
| .10 | To *Bernard Jones, &c.* for my bill, at 90 days, — — — 300 0 0 | | | |
| .8 | To *Profit and Loſs*, for diſcount, — 3 5 4 | | | |
| | | 700 | 00 | 00 |
| | ——20th.—— | | | |
| .10 | *Bernard Jones, &c.* Dr to *India ſtock*, 397 *l.* 10 *s.* | | | |
| .2 | Remitted him *Sidney*'s on *Parker*, at 80 days, for L. 197 10 | | | |
| | And *Hogg* on *Couts*, ditto, —— 200 0 | | | |
| | | 397 | 10 | 00 |
| | Received for 300 *India* ſtock, at 124½ *per cent.* | | | |
| | ——22d.—— | | | |
| .11 | *Ninian Bannerman* Dr to *Sundries*, 316 *l.* | | | |
| .11 | To *Madeira wine*, for 2 pipes, 54 *l.* — L. 108 | | | |
| .2 | To *Rum*, 4 puncheons, 52 *l.* — — 208 | | | |
| | | 316 | 00 | 00 |
| | Delivered in barter. | | | |
| | *Sundries* Drs to *Ninian Bannerman*, 550 *l.* | | | |
| .11 | *Lead* for 50 tuns at 10 *l.* — — L. 500 | | | |
| .12 | *Oſnaburgs*, for 20 pieces, 2000 yds, 6 *d. per* yard, 50 | | | |
| .11 | | 550 | 00 | 00 |
| | Received in barter. | | | |
| | ——24th.—— | | | |
| .6 | *Voyage to Philadelphia* Dr to *William Elliot* my account-current, 818 *l.* 10 *s.* | | | |
| .12 | For *Engliſh goods*, with charges at 12 months, *per* the *Nightingale*, — — — | 818 | 10 | 00 |

*April*

| | | | | | | |
|---|---|---|---|---|---|---|
| | | *April* 25th. | | | *l.* | *s.* *d.* |
| .12 | *Gideon Crawford his account-current* Dr to *Sundries*, 1037 *l.* 16 *s.* 3 *d.* | | | | | |
| .11 | To *Lead*, for 50 tuns, 10 *l.* — | | *L.* 500 | 0 0 | | |
| .12 | To *William Tait*, for 50 tuns, at 1 month, | | 500 | 0 0 | | |
| .1 | To *Caſh*, for charges till on board — | | 12 | 10 0 | | |
| .8 | To *Profit and Loſs* for commiſſion, — | | 25 | 6 3 | | |
| | *Per* the *Thiſtle*. | | | | 1037 | 6 03 |
| | | 30th. | | | | |
| | *Sundries* Drs to *Charles Hutton*, 252 *l.* | | | | | |
| .1 | *Caſh*, in part of compoſition, at 15 *s. per* pound, | | *L.* 94 | 10 | | |
| .3 | *Bills receivable* for *John Martin*'s, at 2 months, | | 94 | 10 | | |
| .8 | *Profit and Loſs*, for abatement of 5 *s. per lb.* | | 63 | 0 | | |
| .9 | | | | | 252 | 0 00 |
| .1 | *Caſh* Dr to *Sundries*, 505 *l.* 10 *s.* | | | | | |
| .10 | To *Bernard Jones*, &c. drawn to *Samuel Scruton*, at 30 days, 2 *per cent.* — | | *L.* 200 | 0 | | |
| | Ditto at 70 days $\frac{1}{2}$, — — | | 300 | 0 | | |
| .8 | To *Profit and Loſs*, for exchange, — | | 5 | 10 | | |
| | | | | | 505 | 10 00 |
| .12 | *William Tait* Dr to *Sundries*, 500 *l.* | | | | | |
| .1 | To *Caſh*, paid him in full, — — | | *L.* 495 | | | |
| .8 | To *Profit and Loſs*, for diſcount, — — | | 5 | | | |
| | | | | | 500 | 00 00 |
| .6 | *Charges of merchandiſe* Dr to *Caſh*, 30 *l.* | | | | | |
| .1 | Expended this month, — — — | | | | 30 | 00 00 |
| | | *May* 2d. | | | | |
| | *Sundries* Drs to *Gideon Crawford's account-current*, 900 *l.* | | | | | |
| .3 | *Bills receivable* for *John Horn*'s, on demand, | | *L.* 200 | | | |
| .12 | *James King*, *Renfrew*, value on demand, — | | 200 | | | |
| .1 | *Caſh* for value received, — — | | 500 | | | |
| | | | | | 900 | 00 00 |
| | Valued on him as above at 40 days. | | | | | |
| | | 5th. | | | | |
| .3 | *Bills receivable* Dr to *Sundries*, 700 *l.* | | | | | |
| .1 | To *Caſh* diſcounted, *John Baird* to *Elias Burnet*, 2 months to run, — — | | *L.* 690 | 13 4 | | |
| .8 | To *Profit and Loſs*, for diſcount and intereſt, | | 9 | 6 8 | | |
| | | | | | 700 | 00 00 |
| | | 7th | | | | |
| | *Sundries* Drs to *Gid. Crawford's account-current*, 137 *l.* 10 *s.* | | | | | |
| .12 | *John Maclean* at 10 days, lent him — | | *L.* 100 | 0 | | |
| .1 | *Caſh*, — — — | | 37 | 10 | | |
| .12 | Drawn on him to *John Hickſon*, value received for | | | | 137 | 10 00 |
| | | | | | | *May* |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *May* 9th. | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 100 *l.* | | | |
| .3 | Received in full of *Thomas Gordon*'s bill, — | 100 | 00 | 00 |
| | 10th. | | | |
| .13 | *Voyage to London* Dr to *Sundries*, 468 *l.* 6 *s.* 8 *d.* | | | |
| .13 | To *John Weir and company*, for 5000 yards linen, at 2 months, — — *L.* 312 10 0 | | | |
| .12 | To *Oſnaburgs*, 18 pieces, 1800 yds, 6 *d.* *per* yard, — — — 45 0 0 | | | |
| .1 | To *Caſh* for 500 yds lawns, and charges, 110 16 8 | | | |
| | | 468 | 06 | 08 |
| | Shipped from *Leith*, *per* the *Lovely Nancy*, to the addreſs of *Gideon Schaw*, *London*, to ſell for my account. | | | |
| | 12th. | | | |
| .1 | *Caſh* Dr to *James King*, *Renfrew*, 100 *l.* | | | |
| .12 | Received in part, — — — | 100 | 00 | 00 |
| | 15th | | | |
| .5 | *Bills payable* Dr to *Sundries*, 234 *l.* | | | |
| .1 | To *Caſh*, — — — *L.* 133 17 | | | |
| .12 | To *John Maclean* for my draught, — 100 0 | | | |
| .8 | To *Profit and Loſs*, for intereſt of ditto, — 0 3 | | | |
| | | 234 | 00 | 00 |
| | Taken up my note on *Ninian Bannerman*. | | | |
| | 16th. | | | |
| .13 | *Algernoon Sidney his account of ſilk* Dr to *Caſh*, 3 *l.* 15 *s.* | | | |
| .1 | Paid charges on 250 *lb.* to ſell on his account, | 3 | 15 | 00 |
| | 17th. | | | |
| .10 | *Bernard Jones*, *&c.* Dr to *Gideon Schaw*, *my account-current*, 250 *l.* | | | |
| .13 | Remitted him my bill on ditto *Schaw*, at 9 days, for | 250 | 00 | 00 |
| | 20th. | | | |
| | *Sundries* Drs to *Bills payable*, 803 *l.* 6 *s.* 8 *d.* | | | |
| .13 | *John Crawford my account in company* for my $\frac{1}{3}$ of an incle manufacture, — — *L.* 800 0 0 | | | |
| .8 | *Profit and Loſs*, for 1 month's intereſt, 3 6 8 | | | |
| .5 | Accepted a bill to *John Crawford* and company at 1 month, for — | 803 | 06 | 08 |
| | 24th. | | | |
| .13 | *John Philips*, *Paiſley*, Dr to *Algernoon Sidney's account of ſilk*, 225 *l.* | | | |
| .13 | Sold him 100 *lb.* at 45 *s.* payable in 2 months, | 225 | 00 | 00 |

*May*

| | | | | | |
|---|---|---|---|---|---|
| | | *May* 26th. | *l.* | *s.* | *d.* |
| .2 | *Rum* Dr to *Sundries*, 900 *l.* | | | | |
| .3 | To *Bills receivable* for *John Horn*'s and *John Martin*'s — — — *L.* 294 10 | | | | |
| .12 | To *James King*, *Renfrew*, for my bill on him, 100 0 | | | | |
| .10 | To *Bernard Jones*, *&c.* for my draught at 90 days, — — — 100 0 | | | | |
| .5 | To *Bills payable* for my acceptance, at 3 mon. 405 10 | | | | |
| | Bought of *David Hutchiſon*, 20 puncheons, at 45 *l.* | | 900 | 00 | 00 |
| | | 28th. | | | |
| | *Sundries* Drs to *Bills receivable*, 500 *l.* | | | | |
| .1 | *Caſh* in part of *John Kay*'s bill, — *L.* 298 14 | | | | |
| .10 | *Bernard Jones* for *A. Barton*'s on *Wimpy*, at 90 days, — — — 201 6 | | | | |
| .3 | | | 500 | 00 | 00 |
| | | 29th. | | | |
| .1 | *Caſh* Dr to *Profit and Loſs*, 1 *l.* 6 *s.* | | | | |
| .8 | Received intereſt on *John Kay*'s bill, — — | | 1 | 06 | 00 |
| | | 30th. | | | |
| .1 | *Caſh* Dr to *Algernoon Sidney's account of ſilk*, 112 *l.* 10 *s.* | | | | |
| .13 | Received for 50 *lb.* at 45 *s.* — — | | 112 | 10 | 00 |
| | | 31ſt. | | | |
| .6 | *Charges of merchandiſe* Dr to *Caſh*, 25 *l.* 10 *s.* | | | | |
| .1 | Expended this month, — — — | | 25 | 10 | 00 |
| | | *June* 1ſt. | | | |
| .2 | *The Schooner Peggy* Dr to *Caſh*, 120 *l.* | | | | |
| .1 | Bought Mr *Telford*'s $\frac{1}{4}$, and paid — — | | 120 | 00 | 00 |
| | | 3d. | | | |
| .14 | *Caſh* Dr to *Sundries*, 570 *l.* | | | | |
| .5 | To *Houſe in Trongate*, for rent to 15th of *May*, *L.* 40 | | | | |
| .11 | To *Houſe in Gallowgate*, ditto, — — 30 | | | | |
| .11 | To *Samuel Truſtee* for uncle *Mindful*'s legacy, 500 | | | | |
| | | | 570 | 00 | 00 |
| | | 4th. | | | |
| | *Sundries* Drs to *Caſh*, 486 *l.* | | | | |
| .11 | *Houſehold-furniture per* account, — *L.* 450 | | | | |
| .6 | *Charges of merchandiſe*, for wareroom-rent and | | | | |
| .14 | clerk's wages laſt half-year, — — 36 | | | | |
| | | | 486 | 00 | 00 |
| | | 5th. | | | |
| | *Sundries* Drs to *Rob. Pollock my account of flax-ſeed*, 160 *l.* | | | | |
| .3 | *Bills receivable* for d° *Pollock*'s at 23d *proximo*, *L.* 60 | | | | |
| .14 | *Caſh* in full of nett proceeds, — — 100 | | | | |
| .10 | | | 160 | 00 | 00 |
| | | 8th. | | | |
| .13 | *Caſh* Dr to *Bills receivable*, 700 *l.* | | | | |
| .3 | Received in full of *John Baird's* bill, — — | | 700 | 00 | 00 |

*June*,

| | | l. | s. | d. |
|---|---|---|---|---|
| | *June* 10th. | | | |
| .2 .14 | *Rum* Dr to *Caſh*, 5 *l.* 15 *s.*<br>Paid charges from *Greenock*, — — — | | 5 | 15 00 |
| | 12th. | | | |
| .14 .14 .9 | *Sundries* Drs to *Voyage to Rotterdam*, 2856 *l.* 6 *s.* 6 *d.*<br>*John Dunlop my account-current*, for 100 hhds ſold at $3\frac{2}{11}$ ſtivers *per lb.* 15909 *guilders*, *L.* 1458 6 8<br>D : o *my account of tobacco*, for 115 hhds remaining, — 1397 19 10 | | 2856 | 06 06 |
| | 15th. | | | |
| .15 .14 | *George Gordon's account of ſugar* Dr to *Caſh*, 258 *l.* 5 *s.*<br>Paid duties, and other charges on 80 hhds, containing 800 *cwt.* to ſell for his account, *per* the *Macdowall*, — — — — | | 258 | 05 00 |
| | 16th. | | | |
| .14 .14 | *Caſh* Dr to *John Dunlop my account-current*, 937 *l.* 8 *s.* $1\frac{1}{2}$ *d.*<br>Drawn to the Thiſtle Bank, at 10 days ſight, for 10,000 *guilders*, at $22\frac{1}{2}$ *d.* value received, — | | 937 | 08 $01\frac{1}{2}$ |
| | 18th. | | | |
| .15 .14 | *George Gordon's account of ſugar* Dr to *Caſh*, 84 *l.*<br>Paid freight of 80 hhds, — — — | | 84 | 00 00 |
| | 20th | | | |
| .13 .14 | *John Weir and company* Dr to *Caſh*, 312 *l.* 10 *s.*<br>Paid to his order in full of linen, — — | | 312 | 10 00 |
| | 23d. | | | |
| .5 .14 | *Bills payable* Dr to *Caſh*, 803 *l.* 6 *s.* 8 *d.*<br>Paid my acceptance to *John Crawford* and company, | | 803 | 06 08 |
| | 25th. | | | |
| .5 .13 .14 | *Bills payable* Dr to *Sundries*, 220 *l.*<br>To *John Philips*, for my draught on him, *L.* 120<br>To *Caſh*, paid *Thomas Stevenſon*'s bill, — 100 | | 220 | 00 00 |
| | 27th. | | | |
| .13 .13 | *Algernoon Sidney's account-current* Dr to *ditto his account of ſilk*, 115 *l.*<br>Received *Stevenſon*'s on *Boſtock* and *Huddleſton*, at 80 days, in full of 50 *lb.* ſilk, ſold *Andrew Stevenſon*, and remitted the bill to Mr *Sidney*, —— | | 115 | 00 00 |
| | 28th. | | | |
| .13 .10 .14 | *Sundries* Drs to *John Dunlop my account-current*, 375 *l.*<br>*Algernoon Sidney's account-current* for a bill of 2000 *guilders* $22\frac{1}{2}$ *d.* at 10 days ſight, remitted to him, *L.* 187 10<br>*Bernard Jones*, &c. ditto, ditto, ditto, 187 10 | | 375 | 00 00 |
| | 30th. | | | |
| .6 .14 | *Charges of merchandiſe* Dr to *Caſh*, 40 *l.* 15 *s.* 3 *d.*<br>Expended this month, — — — | | 40 | 15 03 |

# ALPHABET FOR


A.

| | Fol. |
|---|---|
| Angus (John) Perth | 6 |
| Anderſon (John) | 9 |

B.

| | Fol. |
|---|---|
| Bills receivable | 3 |
| Bickham (George) | 4 |
| Bills payable | 5 |
| Bannerman (Nin.) | 11 |
| Balance | 15 |

C.

| | Fol. |
|---|---|
| Caſh | 1. 4 |
| Cuſtomhouſe, P. G. | 14 |
| Checks | 5 |
| Charges of merchandiſe | 6 |
| Cuſtomhouſe-deben. | 9 |
| Coutts (Samuel) | 11 |
| Crawford (Gid.) his acct-curt | 12 |
| Crawford (John) my acct in comp. | 13 |

D.

| | Fol. |
|---|---|
| Dunlop (James) | 9 |
| Doig (David) | 10 |
| Dunlop (John) current | 14 |
| Ditto, tobacco | 14 |

E.

| | Fol. |
|---|---|
| Ewing (Walter) | 7 |
| Elliot (William) my acct-curt | 12 |

F.

| | Fol. |
|---|---|
| Flax-ſeed | 9 |
| Forbes (James) his account-current | 10 |
| Furniture | 14 |

G.

| | Fol. |
|---|---|
| Glaſgow manufactory | 6 |
| Gordon (George) his account of ſugar | 15 |

H.

| | Fol. |
|---|---|
| Hamilton and Baillie | 4 |
| Hutcheſon (James) | 4 |
| Houſe in Trongate | 5 |
| Hamilton's office | 7 |
| Hutton (Charles) | 9 |
| Houſe in Gallowgate | 11 |

I.

| | Fol. |
|---|---|
| India ſtock | 2 |
| Jones (Bernard) my account of bills | 10 |

K.

| | Fol. |
|---|---|
| King (James) | 12 |

L.

| | Fol. |
|---|---|
| Linen | 4 |
| Lead | 11 |

M.

| | Fol. |
|---|---|
| Macnair (Robert) | 5 |
| Murdoch (John) &c. | 7 |
| Mackay (John) | 7 |
| Madeira wine | 11 |
| Maclean (John) | 12 |

N.


| | Fol. |
|---|---|
| Niſbet (William) | 10 |


O.


| | Fol. |
|---|---|
| Oſnaburgs | 12 |


P.


| | Fol. |
|---|---|
| Peggy (Schooner) | 2 |
| Profit and Loſs | 8 |
| Pollock (Rob.) &c. | 10 |
| Philips (John) | 13 |


Q.


| | Fol. |
|---|---|


R.


| | Fol. |
|---|---|
| Rum | 2 |
| Ranken (John) | 4 |


S.


| | Fol. |
|---|---|
| Sugar | 2 |
| Stock | 3 |
| Sherry | 6 |
| Shoe-factory | 7 |
| Stevenſon (Tho.) &c. | 10 |
| Schaw (Gid.) my account-current | 13 |
| Sidney (Alg.) his account of ſilk | 13 |
| Ditto current | 15 |


T


| | Fol. |
|---|---|
| Tobacco | 2 |
| Tibby (Ship) | 3 |
| Truſty (Samuel) | 11 |
| Tait (William) | 12 |


U.


| | Fol. |
|---|---|


V.


| | Fol. |
|---|---|
| Voyage to Philadelphia | 6 |
| Voy. from Madeira | 7 |
| Voyage to Rotterdam | 9 |
| Voyage to London | 13 |


W.


| | Fol. |
|---|---|
| Weir (John) and comp. | 13 |


Y.


| | Fol. |
|---|---|


Z.


| | Fol. |
|---|---|

| | | | Fo | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| No | 1 | *Cash*, Dr | | | | | | | |
| 1764 | | | | | | | | | |
| *Jan.* | 1 | To *Stock*, for ready money, — | 1 | 2000 | 00 | 0 | | | |
| | 8 | To *Rum*, for 20 puncheons, — | 2 | 900 | 00 | 0 | | | |
| | 9 | To *Bills receivable*, in full of *Campbell's*, — — — | 3 | 100 | 00 | 0 | | | |
| | 26 | To *Rum*, in part of 4 puncheons, | 2 | 100 | 00 | 0 | | | |
| | 30 | To *Sherry*, in part of 3 pipes, — | 6 | 8 | 10 | 0 | | | |
| | | | | | | | 3108 | 10 | 0 |
| *Feb.* | 8 | To ditto, in part of 2 pipes, — | 6 | 20 | 00 | 0 | | | |
| | 12 | To *Bills receivable — Mansfield and Hunter*, — — — | 3 | 100 | 00 | 0 | | | |
| | 14 | To *Sundries — per Journal*, — | — | 105 | 15 | 9 | | | |
| | 26 | To *John Anderson*, in full, — | 9 | 150 | 00 | 0 | | | |
| | 29 | To *Sundries — per Journal*, — | — | 300 | 07 | 7½ | | | |
| | | | | | | | 676 | 03 | 4½ |
| *Mar.* | 2 | To *Bills receivable*, in full of *Norris's*, | | 100 | 00 | 0 | | | |
| | 5 | To *Profit and Loss*, received a bounty, | | 7 | 10 | 0 | | | |
| | 20 | To *Flax-seed*, in part, — — | | 100 | 00 | 0 | | | |
| | 29 | To *Sundries — per Journal*, — | — | 478 | 00 | 0 | | | |
| | 31 | To *Schooner Peggy*, for my ¾ freight, | 2 | 87 | 10 | 0 | | | |
| | | | | | | | 703 | | 0 |
| *Apr.* | 5 | To *Profit and Loss*, for exchange, | 8 | 3 | 10 | 0 | | | |
| | 11 | To *Tobacco*, for old subsidy, — | 2 | 625 | 00 | 0 | | | |
| | 30 | To *Charles Hutton*, in part of composition, — — | 9 | 94 | 10 | 0 | | | |
| | — | To *Sundries — per Journal*, — | — | 500 | 10 | 0 | | | |
| | | | | | | | 1228 | 10 | 0 |
| *May* | 2 | To *Gideon Crawford's account-current*, — — — | 12 | 500 | 00 | 0 | | | |
| | 7 | To *ditto*, — — | 12 | 3 | 10 | 0 | | | |
| | 9 | To *Bills receivable — Thomas Gordon's* | 3 | 100 | 00 | 0 | | | |
| | 12 | To *James King*, in part, — | 12 | 100 | 00 | | | | |
| | 26 | To *Bills receivable — John Kay's*, | 3 | 298 | 14 | 0 | | | |
| | — | To *Profit and Loss*, for interest on ditto's bill, — — | 8 | | 06 | 0 | | | |
| | 30 | To *Algernoon Sidney's account of silk*, | 13 | 112 | 10 | 0 | | | |
| | | | | | | | 1150 | 00 | 0 |
| | | | | 7766 | 3 | 4½ | 07766 | 03 | 4½ |

| | | Contra, Cr | Fo | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| 1764 | | | | | | | | | |
| Jan. | 5 | By *Linen*, for 300 pieces, — | 4 | 750 | 00 | 0 | | | |
| | 7 | By *James Hutcheſon*, in full, | 4 | 250 | 00 | 0 | | | |
| | 11 | By *Rum*, for 30 puncheons, — | 2 | 1000 | 00 | 0 | | | |
| | 15 | By *Hamilton and Baillie*, in full, | 4 | 300 | 00 | 0 | | | |
| | 17 | By *Houſe in Trongate*, paid, — | 5 | 500 | 00 | 0 | | | |
| | 19 | By *Rum*, for charges, — | 2 | 3 | 10 | 0 | | | |
| | 31 | By *Charges of merchanaiſe* this month, | 6 | 25 | 00 | 0 | | | |
| | | | | | | | 2828 | 10 | 0 |
| *Feb.* | 3 | By *Voyage to Philadelphia*, for ſundry charges, — — | 6 | 58 | 07 | 0 | | | |
| | 21 | By *John Anderſon*, on demand, | 9 | 150 | 00 | 0 | | | |
| | 23 | By *Bills receivable*, for charges on *Gray*'s, — — | 3 | 0 | 03 | 6 | | | |
| | 24 | By *Profit and Loſs*, loſt with my pocket-book, — — | 8 | 50 | 15 | 0 | | | |
| | 27 | By *Voyage from Madeira*, for duty and charges, — — | 7 | 187 | 10 | 6 | | | |
| | 29 | By *Charges of merchandiſe* this month, | 6 | 16 | 10 | 0 | | | |
| | | | | | | | 463 | 06 | 0 |
| *Mar.* | 4 | By *Voyage to Rotterdam*, for charges, and ½ freight, — — | 9 | 117 | 17 | 6 | | | |
| | 8 | By *Flax-ſeed, per the Phillis*, for freight, &c. — — | 9 | 227 | 10 | 0 | | | |
| | 10 | By *James Forbes's account-current*, | 10 | 105 | 10 | 0 | | | |
| | 20 | By *Flax-ſeed*, for charges, — | 9 | 5 | 10 | 0 | | | |
| | 26 | By *Madeira wine*, for ditto, — | 11 | 1 | 15 | 0 | | | |
| | 30 | By *Sundries — per Journal*, — | — | 497 | 00 | 0 | | | |
| | 31 | By *Charges of merchandiſe*, — | 6 | 27 | 15 | 0 | | | |
| | | | | | | | 982 | 17 | 6 |
| *Apr.* | 1 | By *Schooner Peggy*, paid the maſter, | 2 | 25 | 07 | 0 | | | |
| | 12 | By *George Bickham*, in full, — | 4 | 260 | 00 | 0 | | | |
| | 16 | By *Bills payable — Elias Burnet*, | 5 | 396 | 14 | 8 | | | |
| | 25 | By *Gideon Crawford's account-current*, | 12 | 12 | 10 | 0 | | | |
| | 30 | By *William Tait*, in full, — | 12 | 495 | 00 | 0 | | | |
| | | By *Charges of merchandiſe* this month, | 6 | 30 | 00 | 0 | | | |
| | | | | | | | 1213 | 11 | 8 |
| *May* | 5 | By *Bills receivable*, diſcounted *Baird*'s to *Burnet*, — — — | 3 | 690 | 13 | 4 | | | |
| | 10 | By *Voyage to London*, for lawns and charges, — — | 13 | 110 | 16 | 8 | | | |
| | 15 | By *Bills payable—Ninian Bannerman*, | 5 | 133 | 17 | 0 | | | |
| | 16 | By *Algernoon Sidney's account of ſilk*, | 13 | 3 | 15 | 0 | | | |
| | 30 | By *Charges of merchandiſe*, — | 6 | 25 | 10 | 0 | | | |
| | | | | | | | 964 | 12 | 0 |
| | | | | 6458 | 17 | 2 | 6458 | 17 | 2 |
| | | By *Caſh* transferred to —— | 14 | 307 | 06 | 2½ | 307 | 06 | 2½ |
| | | | | 6766 | 03 | 4½ | 6766 | 03 | 4½ |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Tobacco,* Dr | *Hhds* | *Lbs* | | | | |
| 1764 | | | | | | | | |
| *Jan.* | 1 | To *Stock*, at 8¾ *per lb.* for | 200 | 200000 | 3 | 7291 | 13 | 04 |
| | | | 200 | 200000 | | 7291 | 13 | 04 |
| | | *Sugar,* Dr | *Hhds* | *Cwt.* | | | | |
| *Jan.* | 1 | To *Stock* at 46 *s.* 3 *d. per cwt,* for — — — | 10 | 120 | 3 | 277 | 19 | 00 |
| | | To *Profit and Loss,* gained, | | | 8 | 24 | 11 | 00 |
| | | | 10 | 120 | | 302 | 10 | 00 |
| | | *India Stock,* Dr | | N° | | | | |
| *Jan.* | 1 | To *Stock*, at 120 *per cent.* for — | | 600 | 3 | 720 | 00 | 00 |
| | | To *Profit and Loss*, gained, — | | | 8 | 37 | 10 | 00 |
| | | | | 600 | | 757 | 10 | 00 |
| | | *Rum,* Dr | | *Punch.* | | | | |
| *Jan.* | 1 | To *Stock*, at 40 *l. per* puncheon, for | | 24 | 3 | 960 | 00 | 00 |
| | 11 | To *Sundries*, at 42 *l. per* punch. for | | 30 | | 1260 | 00 | 00 |
| | 19 | To *Cash*, for charges from *Greenock*, | | | 1 | 3 | 10 | 00 |
| *May* | 26 | To *Sundries*, at 45 *l. per* puncheon, | | 20 | | 900 | 00 | 00 |
| *June* | 10 | To *Cash*, for charges from *Greenock*, | | | 1 | 5 | 15 | 00 |
| | | To *Profit and Loss*, gained, — | | | 8 | 353 | 15 | 00 |
| | | | | 74 | | 3483 | 00 | 00 |
| | | *Schooner Peggy,* Dr | | | | | | |
| *Jan.* | 1 | To *Stock*, for my ¾ freighted to *Holland*, — | | | 3 | 450 | 00 | 00 |
| *Apr.* | 1 | To *Cash* paid the master to account, — | | | 1 | 25 | 07 | 00 |
| | | To *Cash* paid for ¼, — — — | | | 1 | 120 | 00 | 00 |
| | | To *Profit and Loss*, gained, — — | | | 8 | 62 | 03 | 00 |
| | | | | | | 657 | 10 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | *Contra,* Cr | Hhds / Lbs | | | | |
| 1764 | | | | | | |
| *Mar.* 4 | By *Voyage to Rotterdam,* rated at $2\frac{1}{4}$ *d. per lb.* — | 200 / 200000 | 9 | 1875 | 00 | 00 |
| *April* 11 | By *Sundr.* for dut. drawn back, | | — | 5188 | 18 | 04 |
| | By *Profit and Loss,* — | | 8 | 227 | 14 | 00 |
| | | 200 / 200000 | | 7291 | 13 | 04 |
| | *Contra,* Cr | Hhds / Cwt. | | | | |
| *Jan.* 12 | By *Robert Macnair,* at 50 *s. per cwt,* for — — | 5 / 60 | 5 | 150 | 00 | 00 |
| 24 | By *Sherry,* at 30 *l.* 10 *s per* hhd, for — — | 5 / 60 | 6 | 152 | 10 | 00 |
| | | 10 / 120 | | 302 | 10 | 00 |
| | *Contra,* Cr | No | | | | |
| *April* 20 | By *Bernard Jones, &c.* at $124\frac{1}{2}$ *per cent.* for — — | 300 | 10 | 397 | 10 | 00 |
| | By *Balance,* at 120 *per cent.* for | 300 | 15 | 360 | 00 | 00 |
| | | 600 | | 757 | 10 | 00 |
| | *Contra,* Cr | Punch. | | | | |
| *Jan.* 8 | By *Cash,* at 45 *l. per* puncheon, for | 20 | 1 | 900 | 00 | 00 |
| 26 | By *Sundries,* at 50 *l. per* punch. for | 4 | | 200 | 00 | 00 |
| *Feb.* 6 | By *Bills receivable,* at 50 *l. per* punch. for — — — | 10 | 3 | 500 | 00 | 00 |
| *April* 12 | By do do at 50 *l.* 10 *s. per* punch. for | 10 | 3 | 505 | 00 | 00 |
| 22 | By *Ninian Bannerman,* at 52 *l. per* puncheon, for —— | 4 | 11 | 208 | 00 | 00 |
| | By *Balance,* at 45 *l. per* punch. for | 26 | 15 | 1170 | 00 | 00 |
| | | 74 | | 3483 | 00 | 00 |
| | *Contra,* Cr | | | | | |
| *Mar.* 31 | By *Cash,* for my $\frac{3}{4}$ freight, — — | | 1 | 87 | 10 | 00 |
| | By *Balance,* for prime cost, — — | | 15 | 570 | 00 | 00 |
| | | | | 657 | 10 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Ship Tibby,* Dr | | | | | | |
| 1764 | | | | | | | | |
| *Jan.* | 1 | To *Stock*, for my ½ freighted to *Maryland*, | | | 2 | 500 | 00 | 00 |
| | | *Bills receivable,* Dr | *When payable.* | | | | | |
| *Jan.* | | To *Stock*, for *James Campbell*'s, on demand, — — — | | | 3 | 100 | 00 | 00 |
| — | | To ditto, for *John Beverley*'s bond, | *Nov.* | 11 | 3 | 500 | 00 | 00 |
| | 20 | To *Rum*, for *John Norris*'s, — | *Feb.* | 29 | 2 | 100 | 00 | 00 |
| *Feb.* | 6 | To ditto, for *John Kay*'s, —— | *May* | 9 | 2 | 500 | 00 | 00 |
| | 12 | To ditto, for the following, | | | | | | |
| | | *William Gray*'s, — — | *Feb.* | 23 | 2 | 300 | 00 | 00 |
| | | *Smith* on *Mansfield and Hunter*, | —— | 18 | 2 | 100 | 00 | 00 |
| | | Ditto on *Kennedy, Dublin*, at 20 days sight, —— | | | 2 | 105 | 00 | 00 |
| | 23 | To *Cash*, for charges of protest on *Gray*'s, — — — | | | 1 | | 03 | 06 |
| *Apr.* | 3 | To *Madeira wine*,—*Thomas Gordon*, | *May* | 6 | 1 | 100 | 00 | 00 |
| | | To ditto,—*Alexander Campbell*, — | —— | 18 | 11 | 57 | 10 | 00 |
| | 5 | To *Bernard Jones, &c.* for *William Pinkerton*, — — — | *Apr.* | 9 | 11 | 200 | 00 | 00 |
| | 30 | To *Charles Hutton*, for *John Martin*'s, | *July* | 3 | 9 | 94 | 10 | 00 |
| *May* | 2 | To *Gideon Crawford's account-current*, for *John Ker*'s, on demand, — | | | 12 | 200 | 00 | 00 |
| | 5 | To *Sundries*, discounted *John Baird*'s, | *July* | 8 | | 700 | 00 | 00 |
| *June* | 5 | To *Robert Pollock my account of flax-seed*, for his note, — — | —— | 23 | 10 | 60 | 00 | 00 |
| | | | | | | 3117 | 03 | 06 |
| | | *Stock,* Dr | | | | | | |
| *Jan.* | 1 | To *Sundries — per Journal*, —— | | | | 5360 | 17 | 9 |
| *June* | 30 | To *Balance* — the neat of my estate, — | | | 15 | 9547 | 09 | 9¾ |
| | | | | | | 14917 | 07 | 6¾ |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Jan.* | 1 | By *Balance* for prime coſt, — — | 15 | 500 | 00 | 00 |
| | | | | 500 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 9 | By *Caſh,* for *James Campbell*'s, — — | 1 | 100 | 00 | 00 |
| *Feb.* | 12 | By ditto for *Smith,* on *Mansfield and Hunter,* | 1 | 100 | 00 | 00 |
| | 14 | Ditto, ditto, on *Kennedy,* — — | 1 | 105 | 00 | 00 |
| | 29 | Ditto, ditto, on *Gray,* with charges, — | 1 | 300 | 03 | 06 |
| *Mar* | 2 | Ditto, ditto, on *Norris,* — — | 1 | 100 | 00 | 00 |
| *Apr* | 8 | By *Bernard Jones, &c.* for *Pinkerton*'s, — | 9 | 200 | 00 | 00 |
| *May* | 9 | By *Caſh,* for *Thomas Gordon*'s, — | 1 | 100 | 00 | 00 |
| | 26 | By *Rum,* for *Ker*'s and *Martin*'s, — | 2 | 294 | 10 | 00 |
| | 28 | By *Sundries* for *John Kay*'s, — — | | 500 | 00 | 00 |
| *June* | 8 | By *Caſh,* for *John Baird*'s, — — | 1 | 700 | 00 | 00 |
| | 30 | By *Balance,* for *John Beverley*'s bond, — | 15 | 500 | 00 | 00 |
| | | Ditto, for *Alexander Campbell*'s note, — | | 57 | 10 | 00 |
| | | Ditto, for *Robert Pollock*'s, — — | | 60 | 00 | 00 |
| | | | | 3117 | 03 | 06 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 1 | By *Sundries, per Journal,* — — | | 12799 | 12 | 4 |
| | | By *Profit and Loſs,* neat gain laſt 6 months, | 8 | 2117 | 15 | 2¾ |
| | | | | 14917 | 07 | 0¾ |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *John Rankin,* | | *Dr* | | | | |
| 1764 | | | | | | | | |
| *June* | 30 | To *Balance* due him, | —— | —— | 15 | 105 | 19 | 00 |
| | | | | | | 105 | 19 | 00 |
| | | *Hamilton and Baillie,* | | *Dr* | | | | |
| *Jan.* | 15 | To *Sundries, —per Journal,* | | —— | | 450 | 00 | 00 |
| | | | | | | 450 | 00 | 00 |
| | | *James Hutcheſon,* | | *Dr* | | | | |
| *Jan.* | 7 | To *Caſh,* in full, | —— | —— | 1 | 250 | 00 | 00 |
| | | | | | | 250 | 00 | 00 |
| | | *Cuſtomhouſe, Port Glaſgow,* | | *Dr* | | | | |
| *Apr.* | 11 | To *Tobacco,* for bonded duties taken up, | | | 2 | 4563 | 18 | 09 |
| | | | | | | 4563 | 18 | 09 |
| | | *Linen,* | *Dr* | *Pieces.* | | | | |
| *Jan.* | 5 | To *Caſh,* at 50 *s. per* piece, for | | 300 | 1 | 750 | 00 | 00 |
| | 3 | To *Sherry,* at 87 *s.* 6 *d. per* piece, for | | 20 | 6 | 87 | 10 | 00 |
| | | | | 320 | | 837 | 10 | 00 |
| | | *George Eickhem,* | | *Dr* | | | | |
| *Apr.* | 2 | To *Caſh,* in full, | —— | —— | 1 | 260 | 00 | 00 |
| | | | | | | 260 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| 1764 | | | | | | | | |
| *Jan.* | 1 | By *Stock, per* account, — — | | | 3 | 105 | 19 | 00 |
| | | | | | | 105 | 19 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Jan.* | 1 | By *Stock, per* account, — — | | | 3 | 450 | 00 | 00 |
| | | | | | | 450 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Jan.* | 1 | To *Stock, per* note at 12 days, — — | | | 3 | 250 | 00 | 00 |
| | | | | | | 250 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Jan.* | 1 | By *Stock,* for bonded duties on 200,000 *lb.* tobacco, — — — | | | 3 | 4563 | 18 | 09 |
| | | | | | | 4563 | 18 | 09 |
| | | *Contra,* | | *Cr* | | | | |
| *Feb.* | 3 | By *Voyage to Philadelphia,* — | | 320 | 6 | 837 | 10 | 00 |
| | | | | 320 | | 837 | 10 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Jan.* | 11 | By *Rum,* at 3 months, — — | | | 2 | 260 | 00 | 00 |
| | | | | | | 260 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Robert Macnair*, Dr | | | | |
| 1764 | | | | | | |
| *Jan* | 12 | To *Sugar*, on demand, — — | 2 | 150 | 00 | 00 |
| *Mar* | 30 | To *Caſh*, in full, — — | 1 | 270 | 00 | 00 |
| | | | | 420 | 00 | 00 |
| | | *Houſe in Trongate*, Dr | | | | |
| *Jan.* | 17 | To *Sundries*, at 15 years purchaſe, — | | 1200 | 00 | 00 |
| *June* | 30 | To *Profit and Loſs*, gained, 6 months rent, | 8 | 40 | 00 | 00 |
| | | | | 1240 | 00 | 00 |
| | | *Bills payable*, Dr | | | | |
| *Apr.* | 16 | To *Sundries*, diſcounted my note to *Burnet*, | | 700 | 00 | 00 |
| *May* | 15 | To ditto, ditto, ditto, to *Bannerman*, — | | 234 | 00 | 00 |
| *June* | 23 | To *Caſh*, paid my acceptance to *Crawford and company*, — — | 1 | 803 | 06 | 08 |
| | 25 | To *Sundries*, retired *Stevenſon*'s draught, | | 220 | 00 | 00 |
| | | To *Balance*, for my note to *Hutcheſon*, — | 15 | 405 | 10 | 00 |
| | | | | 2362 | 16 | 08 |
| | | *Checks*, Dr | | | | |
| | | | *Yards.* | | | |
| *Jan.* | 22 | To *Glaſgow manufactory*, at 1 *s. per* yard, — — | 5000 | 6 | 250 | 00 | 00 |
| | | | 5000 | | 250 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Jan.* | 15 | By *Hamilton and Baillie*, for my bill, at ſight, | 4 | 150 | 00 | 00 |
| *Mar.* | 10 | By *James Forbes's account-current*, on demand, | 10 | 270 | 00 | 00 |
| | | | | 420 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| *June* | 3 | By *Caſh*, for rent to the 15th of *May*, — | 1 | 40 | 00 | 00 |
| | 30 | By *Balance*, at 15 years purchaſe, —— | 15 | 1200 | 00 | 00 |
| | | | | 1240 | 00 | 00 |

| | | | When payable. | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | | | |
| *Jan.* | 17 | By *Houſe in Trongate*, to *Elias Burnet*, | *May* | 20 | 5 | 700 | 00 | 00 |
| *Mar.* | 24 | By *Thomas Stevenſon my account-current*, | *June* | 22 | 10 | 220 | 00 | 00 |
| *Apr.* | 27 | By *Ninian Bannerman*, ſettled *per* bill, | *May* | 17 | 11 | 234 | 00 | 00 |
| *May* | 20 | By *Sundries*, to *John Crawford and comp.* | *June* | 23 | — | 803 | 06 | 08 |
| | 26 | By *Rum*, for my note to *David Hutcheſon*, — — — | *Aug.* | 29 | 2 | 405 | 10 | 00 |
| | | | | | | 2362 | 16 | 08 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | | |
| *Feb.* | 3 | By *Voyage to Philadelphia*, at 1 *s. per* yard, — — | 5000 | 6 | 250 | 00 | 00 |
| | | | 5000 | | 250 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Glasgow manufactory,* | | *Dr* | | | | |
| 1764 | | | | | | | | |
| *Jan.* | 22 | To *Balance,* due by me, | — | | 15 | 250 | 00 | 00 |
| | | | | | | 250 | 00 | 00 |
| | | *Sherry,* | *Dr* | *Pipes.* | | | | |
| *Jan.* | 24 | To *Sugar,* at 30 *l.* 10 *s.* | — | 5 | 2 | 152 | 10 | 00 |
| | | To *Profit and Loss,* gained, | — | | 8 | 8 | 10 | 00 |
| | | | | 5 | | 161 | 00 | 00 |
| | | *Charges of merchandise,* | | *Dr* | | | | |
| *Jan.* | 31 | To *Cash,* expended this month, | | — | 1 | 25 | 00 | 00 |
| *Feb* | 29 | Ditto, | ditto, | — — | 1 | 16 | 10 | 00 |
| *Mar.* | 31 | Ditto, | ditto, | — — | 1 | 27 | 15 | 00 |
| *Apr.* | 30 | Ditto, | ditto, | — — | 1 | 30 | 00 | 00 |
| *May* | 31 | Ditto, | ditto, | — — | 1 | 25 | 10 | 00 |
| *June* | 4 | Ditto, for *Sundries,* | | — — | 1 | 36 | 00 | 00 |
| | 30 | Ditto, | ditto, | — — | 1 | 40 | 15 | 03 |
| | | | | | | 201 | 10 | 03 |
| | | *Voyage to Philadelphia,* | | *Dr* | | | | |
| *Feb.* | 3 | To *Sundries, per* the *Dunlop,* | | — | | 1408 | 00 | 06 |
| *Apr.* | 24 | To *William Elliot my account-current, per* the *Nightingale,* | — — — | | 12 | 818 | 10 | 00 |
| | | | | | | 2226 | 10 | 06 |
| | | *John Angus, Perth,* | | *Dr* | | | | |
| *June* | 30 | To *Balance* due him, | — — | | 15 | 35 | 00 | 00 |
| | | | | | | 35 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Feb.* | 3 | By *Voyage to Philadelphia, per* the *Dunlop,* | | | 250 | 00 | 00 |
| | | | | | 250 | 00 | 00 |
| | | *Contra,* | *Cr* | *Pipes.* | | | |
| *Jan.* | 30 | By *Sundries,* at 32 *l.* for — | | 3 | 96 | 00 | 00 |
| *Feb.* | 8 | By ditto, at 32 *l.* 10 *s.* for — | | 2 | 65 | 00 | 00 |
| | | | | 5 | 161 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *June* | 30 | By *Profit and Loss,* for 6 months charges, | | 8 | 201 | 10 | 03 |
| | | | | | 201 | 10 | 03 |
| | | *Contra,* | *Cr* | | | | |
| *June* | 30 | By *Balance, per* the *Dunlop* and *Nightingale,* | | 15 | 2226 | 10 | 06 |
| | | | | | 2226 | 10 | 06 |
| | | *Contra,* | *Cr* | | | | |
| *Feb.* | 3 | By *Voyage to Philadelphia, per* the *Dunlop,* at 6 months, — — — | | 6 | 35 | 00 | 00 |
| | | | | | 35 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Walter Ewing*, Dr | | | | | |
| 1764 | | | | | | | |
| *June* | 30 | To *Balance*, due to him, —— | | 15 | 170 | 10 | 00 |
| | | | | | 170 | 10 | 00 |
| | | *Shoe-factory*, Dr | | | | | |
| *June* | 30 | To *Balance*, due by me, —— | | 15 | 20 | 15 | 00 |
| | | | | | 20 | 15 | 00 |
| | | *Hamilton's Office*, Dr | *Insured.* | | | | |
| *June* | 30 | To *Balance*, due by me, — | 3837¾ | 15 | 47 | 18 | 07 |
| | | | 3837¾ | | 47 | 18 | 07 |
| | | *John Mackay, Vintner*, Dr | | | | | |
| *Feb.* | 8 | To *Sherry*, at 4 months, — — | | 6 | 45 | 00 | 00 |
| | | | | | 45 | 00 | 00 |
| | | *Voyage from Madeira, per the Happy Janet*, Dr | | | | | |
| *Feb.* | 10 | To *John Murdoch my account-current*, for 10 pipes *Madeira* wine, — — | | 7 | 196 | 14 | 02 |
| | 27 | To *Cash*, paid duty and charges on ditto, | | 1 | 187 | 10 | 06 |
| *June* | 30 | To *Profit and Loss*, gained, — — | | 8 | 59 | 17 | 08 |
| | | | | | 444 | 02 | 04 |
| | | *John Muraoch my account-current*, Dr | | | | | |
| *Mar.* | 12 | To *Bernard Jones my account of bills*, 14th *proximo*, —— —— | | 10 | 196 | 14 | 02 |
| | | | | | 196 | 14 | 02 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra*, *Cr* | | | | | |
| 1764 | | | | | | | |
| *Feb* | 3 | By *Voy. to Philadelph. per* the *Dunlop*, at 12 mon. | | 6 | 170 | 10 | 00 |
| | | | | | 170 | 10 | 00 |
| | | *Contra*, *Cr* | | | | | |
| *Feb.* | | By *Voy. to Philadelph. per* the *Dunlop*, at 12 mon. | | 6 | 20 | 15 | 00 |
| | | | | | 20 | 15 | 00 |
| | | *Contra*, *Cr* | *Insured.* | | | | |
| *Feb.* | | By *Voyage to Philadelphia, per* the *Dunlop*, for premium of —, | 1437 | 6 | 35 | 18 | 06 |
| | | By ditto to *Rotterdam, per* the *Vankepple*, ditto, — — | 2400 3/4 | 9 | 12 | 00 | 01 |
| | | | 3837 3/4 | | 47 | 18 | 07 |
| | | *Contra*, *Cr* | | | | | |
| *June* | 30 | By *Balance* due me, — — | | 15 | 45 | 00 | 00 |
| | | | | | 45 | 00 | 00 |
| | | *Contra*, *Cr* | | | | | |
| *Feb.* | 28 | By *Charles Hutton*, for 5 pipes, at 50 *l.* 8 *s.* | | 9 | 252 | 00 | 00 |
| *Mar.* | 26 | By *Madeira wine*, for 5 pipes, —— | | 10 | 192 | 02 | 04 |
| | | | | | 444 | 02 | 04 |
| | | *Contra*, *Cr* | | | | | |
| *Feb.* | 10 | By *Voyage from Madeira*, for 10 pipes *Madeira* wine, — — — | | 7 | 196 | 14 | 02 |
| | | | | | 196 | 4 | 2 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Profit and Loss*, Dr | | | | |
| 1764 | | | | | | |
| *Feb.* | 24 | To *Cash*, lost with my pocket-book, — | 1 | 50 | 15 | 00 |
| *Apr* | 30 | To *Charles Hutton*, for abatement, — | 8 | 63 | 00 | 00 |
| *May* | 20 | To *Bills* payable, for interest, — — | 5 | 3 | 00 | 08 |
| *June* | 30 | To *Tobacco*, lost, — — — | 2 | 227 | 14 | 07 |
| — | | To *Charges of merchandise*, — — | 6 | 201 | 10 | 03 |
| — | | To *Bernard Jones my account of bills*, — | 10 | 4 | 04 | 9¾ |
| — | | To *Stock*, for neat gain since 1st *January* last, | 3 | 2117 | 15 | 4¾ |
| | | | | 2668 | 06 | 06½ |

*Contra,* *Cr*

| | | | Fo | l. | s. | s. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| *Feb.* | 14 | By *Caſh*, for exchange, — — | 1 | 0 | 15 | 09 |
| | 29 | By ditto, for intereſt, — — | 1 | 0 | 4 | 01½ |
| *Mar.* | 5 | By *Sundries*, for a bounty and drawback, | | 9 | 07 | 06 |
| | 10 | By *James Forbes's account-current*, for commiſſ. | 8 | 15 | 01 | 03 |
| | 29 | By *Caſh*, for exchange, — — | 1 | 8 | 00 | 00 |
| *Apr.* | 5 | By ditto for ditto, — — | 1 | 3 | 10 | 00 |
| | 13 | By *Sundries*, for legacies, — — | | 22 | 00 | 00 |
| | 16 | By *Bills payable*, for diſcount, — — | 5 | 3 | 05 | 04 |
| | 25 | By *Gid. Crawford's account-current*, for commiſſ | 12 | 25 | 06 | 03 |
| | 30 | By *Caſh*, for exchange, — — | 1 | 8 | 10 | 00 |
| | — | By *William Tait*, for diſcount, — | 12 | 5 | 00 | 00 |
| *May* | 5 | By *Bills receivable*, for ditto, and commiſſion, | 3 | 9 | 06 | 08 |
| | 15 | By *Bills payable*, for ditto, — — | 5 | 0 | 03 | 00 |
| | 26 | By *Caſh*, for intereſt on *John Kay*'s bill, | 1 | 1 | 06 | 00 |
| *June* | 30 | By *Sugar*, gained, — — | 2 | 24 | 11 | 00 |
| | — | By *India ſtock*, ditto, — — | 2 | 37 | 00 | 00 |
| | | By *Rum*, ditto, — — — | 2 | 353 | 05 | 00 |
| | | By the *Schooner Peggy*, ditto, — — | 4 | 62 | 03 | 00 |
| | | By *Houſe in Trongate*, ditto, — | 5 | 40 | 00 | 00 |
| | | By *Sherry*, ditto, — — — | 6 | 8 | 10 | 00 |
| | | By *Voyage from Madeira*, ditto, — | 7 | 59 | 17 | 08 |
| | | By ditto to *Rotterdam*, ditto, — — | 9 | 443 | 10 | 07 |
| | | By *Flax-ſeed, per* the *Phillis*, ditto, — | 9 | 194 | 10 | 00 |
| | | By *Robert Pollock my account of flax-ſeed*, ditto, | 10 | 2 | 10 | 00 |
| | | By *Madeira wine*, ditto — — | 11 | 71 | 12 | 08 |
| | | By *Houſe in Gallowgate*, ditto, — | 11 | 30 | 00 | 00 |
| | | By *John Dunlop my account current*, ditto, | 14 | 33 | 00 | 09 |
| | | | | 2668 | 06 | 06½ |

| | | | F | l | s. | d. |
|---|---|---|---|---|---|---|
| | | *John Anderson,* Dr | | | | |
| 1764 | | | | | | |
| *Feb.* | 21 | To *Cash,* on demand, — — | 1 | 150 | 00 | 00 |
| | | | | 150 | 00 | 0 |
| | | *Charles Hutton,* Dr | | | | |
| *Feb.* | 28 | To *Voyage from Madeira,* at 2 months, — | 7 | 252 | 00 | 00 |
| | | | | 252 | 00 | 00 |
| | | *Voyage to Rotterdam,* Dr | | | | |
| *Mar.* | 4 | To *Sundries, per* the *Vankepple,* consigned *John Dunlop,* — — — | | 2400 | 15 | 10 |
| | 14 | To *Hamilton's office,* for premium at $\frac{1}{2}$ *per cent.* | 7 | 12 | 00 | 1 |
| *June* | 30 | To *Profit and Loss,* gained, —— | 8 | 443 | 10 | 07 |
| | | | | 2856 | 00 | 06 |
| | | *James Dunlop,* Dr | | | | |
| *June* | 30 | To *Balance* due him, — — | 15 | 407 | 18 | 04 |
| | | | | 407 | 18 | 04 |
| | | *Custom-house-debentures,* Dr | | | | |
| *Mar.* | 5 | To *Profit and Loss,* for drawback on shoes, | 8 | 1 | 17 | 06 |
| | | | | 1 | 17 | 06 |

| | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|
| | | *Flax-seed per the Phillis,* Dr | | | | | |
| *Mar.* | 8 | To *Thomas Stevenson my account-current,* for — — — | 200 | 10 | 447 | 10 | 00 |
| | 20 | To *Cash,* for charges at *Greenock,* | | 1 | 5 | 10 | 00 |
| *June* | 30 | To *Profit and Loss,* gained, — | | 8 | 194 | 10 | 00 |
| | | | 200 | | 647 | 10 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Feb.* | 26 | By *Caſh*, in full, — — | 1 | 150 | 00 | 00 |
| | | | | 150 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Feb.* | 26 | By *Sundries*, in full, — — | | 25 | 00 | 00 |
| | | | | 252 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *June* | 2 | By *Sundries*, in the hands of *John Dunlop*, | | 2856 | 06 | 06 |
| | | | | 2856 | 06 | 06 |
| | | *Contra*, Cr | | | | |
| *Mar.* | 4 | By *Voyage to Rotterdam, per* the *Vankepple*, at 6 months, — — — | 9 | 407 | 18 | 04 |
| | | | | 407 | 18 | 04 |
| | | *Contra*, Cr | | | | |
| *June* | 30 | By *Balance*, — — — | 12 | 1 | 17 | 06 |
| | | | | 1 | 17 | 06 |

| | | *Contra*, Cr | *Hhds* | | | | |
|---|---|---|---|---|---|---|---|
| *Mar.* | 16 | By *David Doig, Edinburgh*, at 3 guineas *per* hogſhead, — — — | 100 | 10 | 315 | 00 | 00 |
| | 18 | By *Robert Pollock my account of flax-ſeed*, | 50 | 10 | 157 | 10 | 00 |
| | 20 | By *Sundries*, at 3 *l.* 10 *s. per* hhd, for | 50 | | 175 | 00 | 00 |
| | | | 200 | | 647 | 00 | 00 |

| | | | Days | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Thomas Stevenson my acct-curt,* Dr | | | | | |
| 1764 | | | | | | | |
| *Mar.* | 24 | To *Bills*, payable at 90 days, — — | | 5 | 220 | 00 | 00 |
| | | | | | 220 | 00 | 00 |
| | | *James Forbes his account-current,* Dr | | | | | |
| *Mar.* | 10 | To *Sundries, per* the *Hope*, by his order, | | | 617 | 11 | 03 |
| | | | | | 617 | 11 | 00 |
| | | *William Nisbet, Paisley,* Dr | | | | | |
| *Mar.* | 30 | To *Cash*, in full, — — — | | 1 | 227 | 00 | 00 |
| | | | | | 227 | 00 | 00 |
| | | *Bernard Jones my account of Bills,* Dr | | | | | |
| *Mar.* | 28 | To *James Forbes his acc.-cur. for my bill,* | 60 | 10 | 617 | 11 | 03 |
| *Apr.* | 8 | To *Bills receivable,—Stevenson's* on *Wimpy,* | 80 | 3 | 200 | 00 | 00 |
| | 2 | To *India stock*, for *Sidney's* on *Parker,* | 80 | 2 | 397 | 10 | 00 |
| *May* | 17 | To *Gideon Schaw my account-current,* | 90 | 13 | 250 | 00 | 00 |
| | 28 | To *Bills receivable,* — — | 90 | 3 | 201 | 06 | 00 |
| *June* | 28 | To *John Dunlop my account-current,* | 10 | 14 | 187 | 10 | 00 |
| | | | | | 1853 | 17 | 03 |
| | | *David Doig, Edinburgh,* Dr | | | | | |
| *Mar.* | 16 | To *Flax-seed*, at 4 months, — — | | 9 | 315 | 00 | 00 |
| | | | | | 315 | 00 | 00 |
| | | *Robert Pollock my acct of Flax-seed,* Dr | | | | | |
| *Mar.* | 18 | To *Flax-seed*, to sell for my account, 50 hhds, | | 9 | 157 | 10 | 00 |
| *June* | 30 | To *Profit and Loss*, gained, — — | | 8 | 2 | 10 | 00 |
| | | | | | 160 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Mar.* | 8 | By *Flax seed, per* the *Phillis*, — — | 9 | 220 | 00 | 00 |
| | | | | 220 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Mar.* | 8 | By *Bernard Jones my account of bills, per* draught at 60 days, — — — | 10 | 617 | 11 | 03 |
| | | | | 617 | 11 | 00 |
| | | *Contra*, Cr | | | | |
| *Mar.* | 10 | By *James Forbes his account-current*, — | 10 | 227 | 00 | 00 |
| | | | | 227 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| | | Days | | | | |
| *Mar.* | 12 | By *John Murdoch my acc.-cur. per* draught, | 33 | 7 | 196 | 14 | 02 |
| | 29 | By *Cash*, for two bills, — — | 30 | 1 | 400 | 00 | 00 |
| *Apr.* | 5 | By *Bills receivable*, drawn to *Wm Pinkerton*, | 40 | 3 | 200 | 00 | 00 |
| | 16 | By *Bills payable*, drawn to *Elias Burnet*, | 90 | 5 | 300 | 00 | 00 |
| | 30 | By *Cash*, to *Samuel Scruton*, — | 30 | 1 | 200 | 00 | 00 |
| — | | By ditto, ditto, — — | 70 | 1 | 300 | 00 | 00 |
| *May* | 26 | By *Rum*, at — — — | 90 | 2 | 100 | 00 | 00 |
| *June* | 30 | By *Profit and Loss*, for commission, — | | 8 | 4 | 04 | 09¾ |
| | | By *Balance* over-remitted, — — | 15 | 152 | 18 | 03¼ |
| | | | | 1853 | 17 | 03 |
| | | *Contra*, — — Cr | | | | |
| *June* | 30 | By *Balance* due me, — — | 15 | 315 | 00 | 00 |
| | | | | 315 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *June* | 5 | By *Sundries*, for neat proceeds of 50 hhds, | | 160 | 00 | 00 |
| | | | | 160 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Samuel Coutts,* | *Dr* | | | | |
| 1764 | | | | | | | |
| *Mar.* | 20 | To *Flax-ſeed*, at 6 months, — — | | 9 | 75 | 00 | 00 |
| | | | | | 75 | 00 | 00 |
| | | *Madeira wine,* | *Dr* *Pipes* | | | | |
| *Mar.* | 26 | To *Sundries* for — — | 5 | | 193 | 17 | 04 |
| *June* | 30 | To *Profit and Loſs*, gained, — | | 8 | 71 | 12 | 8 |
| | | | 5 | | 265 | 10 | 0 |
| | | *Samuel Truſty,* | *Dr* | | | | |
| *Apr.* | 13 | To *Profit and Loſs*, for a legacy at *Whitſunday* next, — — — | | 8 | 500 | 00 | 00 |
| | | | | | 500 | 00 | 00 |
| | | *Houſe in Gallowgate,* | *Dr* | | | | |
| *Apr.* | 13 | To *Profit and Loſs*, rated at 12 years purchaſe, | | 8 | 720 | 00 | 00 |
| *June* | 30 | To ditto, gained — — | | 8 | 30 | 00 | 00 |
| | | | | | 750 | 00 | 00 |
| | | *Ninian Bannerman,* | *Dr* | | | | |
| *Apr.* | 22 | To *Sundries*, delivered in barter, —— | | | 316 | 00 | 00 |
| | 27 | To *Bills payable* for my acceptance, at 20 days ſight, — — — — | | 5 | 234 | 00 | 00 |
| | | | | | 550 | 00 | 00 |
| | | *Lead,* | *Dr* *Tuns* | | | | |
| *Apr.* | 22 | To *Ninian Bannerman*, at 10 *l. per* tun, for — — — | 50 | 1 | 500 | 00 | 00 |
| | | | 50 | | 500 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *June* | 30 | By *Balance* due me, — — — | | 15 | 75 | 00 | 00 |
| | | | | | 75 | 00 | 00 |
| | | *Contra,* | *Cr* | *Pipes* | | | |
| *Apr.* | 3 | By *Bills receivable,* at 52 *l.* 10 *s. per* pipe, for — — | | 3 | 3 157 | 10 | 00 |
| | 22 | By *Ninian Bannerman,* at 54 *l. per* pipe, for — — — | | 2 | 11 108 | 00 | 00 |
| | | | | 5 | 265 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *June* | 3 | By *Caſh,* for my uncle *Mindful*'s legacy, | | 14 | 500 | 00 | 00 |
| | | | | | 500 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *June* | 3 | By *Caſh,* for rent to 15th *May,* — | | 14 | 30 | 00 | 00 |
| | 30 | By *Balance,* at 12 years purchaſe, — | | 15 | 720 | 00 | 00 |
| | | | | | 750 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Apr.* | 22 | By *Sundries,* received in barter, — | | | 550 | 00 | 00 |
| | | | | | 500 | 00 | 00 |
| | | *Contra,* | *Cr* | *Tuns* | | | |
| *Apr.* | 25 | By *Gideon Crawford his account-current,* at 10 *l.* for — — | | 50 | 12 500 | 00 | 00 |
| | | | | 50 | 500 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Osnaburgs,* Dr | *Pieces* | *Yds.* | | | | |
| 1764 | | | | | | | | |
| *Apr.* | 22 | To *Ninian Bannerman,* at 6 *d. per* yard, — — | 20 | 2000 | 11 | 50 | 00 | 00 |
| | | | 20 | 2000 | | 50 | 00 | 00 |
| | | *William Elliot my account-current,* Dr | | | | | | |
| *June* | 30 | To *Balance* due him, — — | | | 15 | 818 | 10 | 00 |
| | | | | | | 818 | 10 | 00 |
| | | *Gideon Crawford his acct-current,* Dr | | | | | | |
| *Apr.* | 25 | To *Sundries, per* the *Thistle,* — — | | | | 1037 | 16 | 03 |
| | | | | | | 1037 | 16 | 03 |
| | | *William Tait,* Dr | | | | | | |
| *Apr.* | 30 | To *Sundries,* in full, — — | | | | 500 | 00 | 00 |
| | | | | | | 500 | 00 | 00 |
| | | *James King, Renfrew,* Dr | | | | | | |
| *May* | 2 | To *Gideon Crawford's account-current,* value on demand, — — — | | | 12 | 200 | 00 | 00 |
| | | | | | | 200 | 00 | 00 |
| | | *John Maclean,* Dr | | | | | | |
| *May* | 7 | To *Gideon Crawford's account-current,* — | | | 12 | 100 | 00 | 00 |
| | | | | | | 100 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | *Pieces* | *Yds.* | | | | |
| 1764 | | | | | | | | |
| *May* | 10 | By *Voyage to London*, at 6 *d. per* yard, for — — | 18 | 1800 | 13 | 45 | 00 | 00 |
| *June* | 10 | By *Balance*, at 6 *d.* for — | 2 | 200 | 15 | 5 | 00 | 00 |
| | | | 20 | 2000 | | 50 | 00 | 00 |
| | | *Contra,* Cr | | | | | | |
| *Apr.* | 24 | By *Voyage to Philadelphia, per* the *Nightingale*, at 12 months, — — — | | | 6 | 818 | 10 | 00 |
| | | | | | | 818 | 10 | 00 |
| | | *Contra,* Cr | | | | | | |
| *May* | 2 | By *Sundries*, for 3 bills, at 40 days, — | | | | 900 | 00 | 00 |
| | 7 | By *Sundries*, drawn to *John Hickſon*, at 40 days, | | | | 137 | 10 | 00 |
| | | By *Balance*, — — — | | | 15 | 0 | 06 | 03 |
| | | | | | | 1037 | 16 | 03 |
| | | *Contra,* Cr | | | | | | |
| *Apr.* | 25 | By *Gideon Crawford his account-current*, at 1 month, — — — | | | 12 | 500 | 00 | 00 |
| | | | | | | 500 | 00 | 00 |
| | | *Contra,* Cr | | | | | | |
| *May* | 12 | By *Caſh*, in part, — — | | | 1 | 100 | 00 | 00 |
| | 26 | By *Rum*, for my bill on him, — — | | | 2 | 100 | 00 | 00 |
| | | | | | | 200 | 00 | 00 |
| | | *Contra,* Cr | | | | | | |
| *May* | 25 | By *Bills* payable, for my draught on him, | | | 5 | 100 | 00 | 00 |
| | | | | | | 100 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Voyage to London,* Dr | | | | |
| 1764 *May* | 10 | To *Sundries,* from *Leith, per* the *Lovely Nancy,* | | 468 | 06 | 08 |
| | | | | 468 | 06 | 08 |
| | | *John Weir and company,* Dr | | | | |
| *June* | 2 | To *Caſh,* paid his order in full of linen, — | 14 | 312 | 10 | 00 |
| | | | | 312 | 10 | 00 |
| | | *Algernoon Sidney's account of ſilk,* Dr | | | | |
| | | | | *Lbs.* | | |
| *May* | 16 | To *Caſh,* for charges on — — | 1 | 250 | 3 | 15 00 |
| | | To *Balance,* ſold, — — | 15 | 200 | 452 | 10 00 |
| | | | | 450 | | |
| | | | | 456 | 05 | 00 |
| | | *Gideon Schaw my account-current,* Dr | | | | |
| *June* | 30 | To *Balance* due him, — — | 15 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |
| | | *John Crawford my account in comp.* Dr | | | | |
| *May* | 20 | To *Bills* payable, for my $\frac{1}{3}$ of an incle factory, | 5 | 800 | 00 | 00 |
| | | | | 800 | 00 | 00 |
| | | *John Philips, Paiſley,* Dr | | | | |
| *May* | 24 | To *Algernoon Sidney's account of ſilk,* — | 13 | 225 | 00 | 00 |
| | | | | 225 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *June* | 30 | By *Balance,* — — — | | 15 | 468 | 06 | 08 |
| | | | | | 468 | 06 | 08 |
| | | *Contra,* | *Cr* | | | | |
| *May* | 10 | By *Voyage to London,* for linen, — — | | 13 | 312 | 10 | 00 |
| | | | | | 312 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| | | | *Lbs.* | | | | |
| *May* | 24 | By *John Philips,* at 45 *s. per lb.* for | 100 | 13 | 225 | 00 | 00 |
| | 30 | By *Caſh,* at 45 *s. per lb.* for — | 50 | 1 | 112 | 10 | 00 |
| *June* | 27 | By *ditto his acc.-cur.* at 46 *s. per lb.* for | 50 | 14 | 115 | 00 | 00 |
| | | By *Balance,* for charges on — | 250 | 15 | 3 | 15 | 00 |
| | | | 250 | | 456 | 05 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *May* | 17 | By *Bernard Jones,* for my bill at 90 days, | | | 250 | 00 | 00 |
| | | | | | 250 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *May* | 17 | By *Balance,* for my $\frac{1}{3}$ of an incle factory, | | 15 | 800 | 00 | 00 |
| | | | | | 800 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *June* | 25 | By *Bills* payable, for my draught on him, | | 5 | 120 | 00 | 00 |
| | | By *Balance,* — — — | | 15 | 105 | 00 | 00 |
| | | | | | 225 | 00 | 00 |

| | | | Fo | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | *Caſh,* Dr | | | | | | | |
| 1764 | | | | | | | | | |
| | | To *Caſh,* transferred from *Journal,* | 1 | 307 | 06 | 2½ | 307 | 06 | 2½ |
| *June* | 3 | To *Sundries,* — — | — | 570 | 00 | 0 | | | |
| | 5 | To *Robert Pollock my account of flax-ſeed,* —— —— | 10 | 100 | 00 | 0 | | | |
| | 8 | To *Bills receivable,—John Baird's,* | 3 | 700 | 00 | 0 | | | |
| | 16 | To *John Dunlop my account-current,* | 14 | 937 | 08 | 1½ | | | |
| | | | | | | | 2307 | 08 | 1½ |
| | | | | 2714 | 14 | 4 | 2714 | 14 | 4 |
| | | | | | | | | | Fo |
| | | *Houſehold furniture,* Dr | | | | | | | |
| *June* | 4 | To *Caſh, per* account, — — | | | | 14 | 450 | 00 | 00 |
| | | | | | | | 450 | 00 | 00 |
| | | *John Dunlop my account-current,* Dr | | | | | | | |
| | | | | *Guilders* | | | | | |
| *June* | 12 | To *Voyage to Rotterdam,* for 100 hhds tobacco, — — | | 15909 | | 9 | 1458 | 06 | 03 |
| | | To *Profit and Loſs,* gained by exchange, — — | | | | 8 | 33 | 00 | 09 |
| | | | | 15909 | | | | | |
| | | | | | | | 1491 | 07 | 05 |
| | | *John Dunlop my acct of tobacco,* Dr | | | | | | | |
| *June* | 12 | To *Voyage to Rotterdam,* for 115 hhds tobacco, | | | | 9 | 1397 | 19 | 10 |
| | | | | | | | 1397 | 19 | 10 |

| | | | Fo | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | | | | |
| 1764 | | | | | | | | | |
| *June* | 1 | By the *Schooner Peggy,* — | 2 | 120 | 00 | 0 | | | |
| | 4 | By *Sundries,* — — | | 486 | 00 | 0 | | | |
| | 10 | By *Rum,* for charges, — | 2 | 5 | 15 | 0 | | | |
| | 15 | By *George Gordon's account of ſugar,* | 15 | 258 | 05 | 0 | | | |
| | 18 | By ditto ditto, for freight, | 15 | 84 | 00 | 0 | | | |
| | 20 | By *John Weir and comp.* for linen, | 13 | 312 | 10 | 0 | | | |
| | 23 | By *Bills payable,* for my acceptance to *Crawford,* — — | 5 | 803 | 06 | 8 | | | |
| | 25 | By ditto, paid *Thomas Stevenſon*'s bill, | 5 | 100 | 00 | 0 | | | |
| | 30 | By *Charges of merchandiſe* this mon. | 6 | 40 | 15 | 3 | | | |
| | | | | | | | 2210 | 11 | 11 |
| | | By *Balance* remaining, — | 15 | 504 | 02 | 5 | 504 | 2 | 05 |
| | | | | 2714 | 14 | 4 | 2714 | 14 | 04 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| *June* | 30 | By *Balance* remaining, — — | | | 450 | 00 00 |
| | | | | | 450 | 00 00 |

| | | | Fo | *Guild.* | | | |
|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | | |
| *June* | 16 | By *Caſh,* drawn to the Thiſtle Bank, 22½ | | 10000 | 1 | 937 | 08 1½ |
| | 28 | By *Sundries,* for 2 bills, - - 22½ | | 4000 | | 375 | 00 00 |
| | 30 | By *Balance,* - - - - - - - 22½ | | 1909 | 15 | 178 | 19 3½ |
| | | | | 15909 | | | |
| | | | | | | 1491 | 07 05 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| *June* | 30 | By *Balance,* — — — | | 15 | 1397 | 19 10 |
| | | | | | 1397 | 19 10 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *George Gordon's acct of ſugar, Dr* | | | | |
| 1764 | | | | | | |
| *June* | 15 | To *Caſh*, for duties and charges on 80 hhds, | 14 | 258 | 05 | 00 |
| | 18 | To ditto, for freight, | 14 | 85 | 00 | 00 |
| | | | | 342 | 05 | 00 |
| | | *Algernoon's Sidney's acc.-current, Dr* | | | | |
| *June* | 27 | To *ditto his account of ſilk*, for *Stevenſon* on *Boſtock*, — — — | 13 | 115 | 00 | 00 |
| | 28 | To *John Dunlop my acc.-cur.* at 10 days ſight, | 14 | 187 | 10 | 00 |
| | | | | 342 | 10 | 00 |
| | | *Balance, Dr* | | | | |
| *June* | 30 | To *Caſh* remaining, — — | 14 | 504 | 02 | 05 |
| | | To *India ſtock*, 300, at 120 *per cent.* — | 2 | 360 | 00 | 00 |
| | | To *Rum*, 26 puncheons, at 45 *l. per* punch. | 2 | 1170 | 00 | 00 |
| | | To *Schooner Peggy*, for prime coſt, — | 2 | 570 | 00 | 00 |
| | | To *Ship Tibby*, for my $\frac{1}{3}$, — — | 3 | 500 | 00 | 00 |
| | | To *Bills receivable*, for the following, | 3 | | | |
| | | *John Beverley*'s bond ſince the 11th *Nov.* | | 500 | 00 | 00 |
| | | *Alexander Campbell*'s bill, 28th *May*, | | 57 | 10 | 00 |
| | | *Robert Pollock*'s, 23d *proximo*, — | | 60 | 00 | 00 |
| | | To *Houſe in Trongate*, coſt — — | 5 | 1200 | 00 | 00 |
| | | To *Voyage to Philadelphia*, — — | 6 | 2226 | 10 | 06 |
| | | To *John Mackay*, — — | 7 | 45 | 00 | 00 |
| | | To *Cuſtomhouſe-debentures*, — — | 9 | 1 | 17 | 06 |
| | | To *Bernard Jones my account of bills*, — | 10 | 152 | 18 | 03$\frac{1}{4}$ |
| | | To *David Doig, Edinburgh*, — | 10 | 315 | 00 | 00 |
| | | To *Samuel Coutts*, — — | 11 | 75 | 00 | 00 |
| | | To *Houſe in Gallowgate*, — — | 11 | 720 | 00 | 00 |
| | | To *Oſnaburgs*, 2 pieces, 200 yds, at 6 *d.* | 12 | 5 | 00 | 00 |
| | | To *Gideon Crawford his account-current*, | 12 | 0 | 06 | 03 |
| | | To *Voyage to London*, — — | 13 | 468 | 06 | 08 |
| | | To *Algernoon Sidney's account of ſilk*, — | 13 | 3 | 15 | 00 |
| | | To *John Crawford my account in company*, | 13 | 800 | 00 | 00 |
| | | To *John Philips, Paiſley*, — — | 13 | 105 | 00 | 00 |
| | | To *Houſehold furniture*, — — | 14 | 450 | 00 | 00 |
| | | To *John Dunlop my account-current*, — | 14 | 178 | 19 | 03$\frac{1}{2}$ |
| | | To *ditto my account of tobacco*, — | 14 | 1397 | 19 | 10 |
| | | To *George Gordon's account of ſugar*, — | 15 | 342 | 05 | 00 |
| | | To *Algernoon Sidney's account-current*, — | 15 | 302 | 10 | 00 |
| | | | | 12512 | 00 | 08$\frac{3}{4}$ |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* *Cr* | | | | |
| 1764 *June* | 30 | By *Balance,* — — — | 15 | 342 | 05 | 00 |
| | | | | 342 | 05 | 00 |
| | | *Contra,* *Cr* | | | | |
| *June* | 30 | By *Balance,* — — — | 15 | 302 | 10 | 00 |
| | | | | 302 | 10 | 00 |
| | | *Contra,* *Cr* | | | | |
| *June* | 30 | By *John Ranken,* due him, — — | 4 | 105 | 19 | 00 |
| | | By *Bills payable* to *Da. Hutcheſon,* 29th *Aug.* | 5 | 405 | 10 | 00 |
| | | By *Glaſgow manufactory,* — — | 6 | 250 | 00 | 00 |
| | | By *John Angus, Perth,* — — | 6 | 35 | 00 | 00 |
| | | By *Walter Ewing,* — — | 7 | 170 | 10 | 00 |
| | | By the *Shoe-factory,* — — | 7 | 20 | 15 | 00 |
| | | By *Hamilton's office,* — — — | 7 | 47 | 18 | 07 |
| | | By *James Dunlop,* — — | 9 | 407 | 18 | 04 |
| | | By *Algernoon Sidney's account of ſilk,* — | 13 | 452 | 10 | 00 |
| | | By *Gideon Schaw my account-current,* — | 13 | 250 | 00 | 00 |
| | | Total of my debts, — — | | 2964 | 10 | 11 |
| | | By *Stock,* the nett of my eſtate, — | 3 | 9547 | 09 | 09¾ |
| | | | | 12512 | 00 | 08¾ |

# SPECIMEN II.

# WASTE-BOOK.

## B.

*Containing an Inventory of my Subject, and the daily Occurrences of my Trade, from 1st* July *to 31st* Dec. 1764.

*GLASGOW*, the 1st of *July* 1764.

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| Paid *John Ranken* in full, — — | 105 | 19 | 00 |
| 2d. | | | |
| Received in full of *Alexander Campbell*'s note, *L.* 57 10 0 | | | |
| Intereſt, — — — 0 7 1 | 57 | 17 | 01 |
| 5th. | | | |
| Bought in comp. with *George Crawford* 5000 *Swediſh* deals, at 40 *l. per* 1000, for which I have advanced | 200 | 00 | 00 |
| 7th. | | | |
| Paid *Hamilton's office* in full of inſurance, — | 47 | 18 | 07 |
| 8th. | | | |
| Paid the following accounts for my *Philadelphia* concern. | | | |
| *Walter Ewing* in full, - - - *L.* 165 0 | | | |
| who diſcounted for prompt payt, 5 10 — 170 10 | | | |
| The *Shoe-factory* in full, - - *L.* 20 0 | | | |
| who diſcounted - - - - - - - 0 15 — 20 15 | | | |
| | 191 | 05 | 00 |
| 10th. | | | |
| I have opened a *caſh-account* with the Thiſtle Bank for 2000 *l John Acres* of *Fullhall* cautioner, and in conſequence have drawn — — — | 100 | 00 | 00 |
| Received from *Anthony Ferguſon, Edinburgh*, 200 caſks aſhes, at 30 *s. per* caſk, | | | |
| For which paid to his order here by a draught on the Thiſtle Bank, — — *L.* 120 | | | |
| Due at 6 months, — — — 180 | 300 | 00 | 00 |

*July*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *July* 12th. | | | |
| / | Paid charges of our deals from *Greenock*, — | 5 | 10 | 00 |
| | 13th. | | | |
| / | *George Crawford* hath paid me to account of our deal-concern, — — — — | 100 | 00 | 00 |
| | 15th. | | | |
| / | Paid *James Dunlop* in full, as follows, | | | |
| | In *Caſh*, — — *L.* 200 | | | |
| | In a bill on *Bern. Jones*, at 90 days, 200 | | | |
| | ——400 0 0 | | | |
| | Diſcount for prompt payment, — 7 18 4 | | | |
| | | 407 | 18 | 04 |
| / | Paid carriage of my aſhes from *Edinburgh*, by a draught on the Thiſtle Bank, — — | 20 | 00 | 00 |
| | 16th. | | | |
| / | Sold *Alexander Colvin*, at *Denovan*, 50 caſks aſhes, at 42 *s. per* caſk, payable in 6 months, — — | 105 | 00 | 00 |
| | 17th. | | | |
| / | Sold our deals to *John Robinſon* at 50 *l. per* 1000, and received in part — — — *L.* 100 | | | |
| | His note at 3 months, for — — 150 | | | |
| | | 250 | 00 | 00 |
| / | Diſcounted *John Robinſon*'s bill of 150 *l.* and received | 148 | 02 | 06 |
| / | My commiſſion on our deals at $2\frac{1}{2}$ *per cent.* *L.* 5 10 0 | | | |
| | Incidental charges, — — 1 15 0 | | | |
| | Eight days intereſt of 200 *l.* — 0 4 $4\frac{1}{2}$ | | | |
| | | 7 | 09 | $04\frac{1}{2}$ |
| / | Counted with *George Crawford*, and paid him in full of nett proceeds on our deals, — — | 117 | 11 | $06\frac{3}{4}$ |
| / | Sold *William Moſſat* 50 caſks aſhes, at 42 *s.* 6 *d. per* bill at 6 months, — — — | 106 | 05 | 00 |
| | 24th. | | | |
| / | Accepted *John Bell* of *Mancheſter*'s bill on *Scot* and *Liddel*, payable 14th *October*, for honour of the drawer, | 200 | 00 | 00 |
| / | Shipped on board the *Nancy*, for *Belfaſt*, conſigned to *George Barclay* merchant there, for ſales and returns, 100 caſks aſhes at prime coſt, — *L.* 160 0 0 | | | |
| | Lighterage, porterage, and ſhipping-charges, 3 7 6 | | | |
| | | 163 | 07 | 06 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | *l.* | *s.* | *d.* |
| | *July* 25th. | | | | | | |
| / | Having agreed to open a warehouſe in *London*, for the ſales of *Scotch* manufactures, under the management of *James Price*, who is to be $\frac{1}{2}$ concerned, I have given him a draught on the Thiſtle Bank for my ſhare of the capital, — — — — | | | | 500 | 00 | 00 |
| | 26th. | | | | | | |
| / | Sold *Sidney*'s 50 *lb.* ſilk, at 50 *s. per lb.* and received | | | | 125 | 00 | 00 |
| / | My commiſſion on *Sidney*'s ſilk, — *L.* 14 10 $7\frac{1}{2}$ | | | | | | |
| | Ware-room rent, and incidents, — 3 4 $4\frac{1}{2}$ | | | | | | |
| | | | | | 17 | 15 | 00 |
| / | Remitted *Algernoon Sidney* in full, by my bill on *Bernard Jones*, at 90 days, — — — | | | | 253 | 10 | 00 |
| / | Paid in to the Thiſtle Bank, — — | | | | 200 | 00 | 00 |
| | 27th. | | | | | | |
| / | Received advice from *James Hamilton*, that he hath arrived ſafe with the cargo *per* the *Dunlop*.——Value *per* invoice, — — — — | | | | 1408 | 00 | 06 |
| / | Inſured for *John Carliſle* 500 *l.* on board the *Betſy*, from *Clyde* to *Norfolk*, *Virginia*, at 4 *per cent.* and received the premium, — — — | | | | 20 | 00 | 00 |
| | 29th. | | | | | | |
| / | Received from the collector of exciſe in full of debenture on ſhoes, — — — — | | | | 1 | 17 | 06 |
| / | Shipped on board the *Houſton*, for my ſtore in *Philadelphia*, the following goods, marked I. H. and numbered as *per* margin. | | | | | | |
| 1. | 1 bale *Oſnaburgs*, 2 pieces, 200 yards, at $6\frac{1}{2}$ *d.* — — | *L.* | 5 | 8 4 | | | |
| 2. | 1 bale *Linen*, 60 pieces, 1500 yds, at 1 *s.* 6 *d.* bought of the *Britiſh linen company*, at 6 months, — | | 112 | 10 0 | | | |
| 3. | 1 ſheeted box, containing books *per* account, bought of *Alex. Donaldſon*, *Edinburgh*, at 6 months, — | | 215 | 11 10 | | | |
| 4. | 1 ditto, containing 95 pieces *Paiſley* lawns and gauzes, of *John Philips*, *per* account, — — | | 196 | 10 0 | | | |
| 5. | 1 ditto hardware, bought of *Robert Dickſon*, *per* account at 6 months, | | 220 | 0 0 | | | |
| 6. | 1 ditto, containing 50 doz. mens hats, *per* account of the *Hat-factory*, at 6 months, — — | | 356 | 10 6 | | | |
| | Carried over, — | *L.* | 1106 | 10 8 | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Brought over, — *L.* 1106 10 8 | *l.* | *s.* | *d.* |
| 7. | 1 sheeted box, containing 50 doz. pairs thread-stockings, bought of *William Martin*, *per* account at 3 months, 87 10 0 | | | |
| 8. | 1 ditto silk cloaks, hats, and bonnets, of *Barclay* and *Bogles*, *per* account at 6 months, — — — 275 10 0 | | | |
| / | Carriage, package, lighterage, and shipping-charges, — — 15 17 4 | | | |
| | Premium of insurance to *Hamilton's office*, at 3½ *per cent.* — — 52 0 0 | | | |
| | | 1537 | 08 | 00 |
| | 30th. | | | |
| / | Received advice from *Gideon Schaw*, that he hath received and sold my cargo nett proceeds, as *per* account of sales, 520 *l.* 17 *s.* 6 *d.* for the balance of which in his hands, I have orders to draw, at 20 days sight, | 520 | 17 | 06 |
| / | Drawn to *Alexander Morison* on *Gideon Schaw*, at 20 days sight, for the balance of my consignment, and received — — — *L.* 270 17 6 | | | |
| | Exchange 2 *per cent.* — — 5 11 6 | | | |
| | | 276 | 09 | 00 |
| / | Remitted *Tait* on *Fraser*, at 85 days, to *Bernard Jones*, for which paid at par, — — | 200 | 00 | 00 |
| / | Paid in to the Thistle Bank, — — | 100 | 00 | 00 |
| | 31st. | | | |
| / | Charges this month, — — — | 35 | 10 | 00 |
| | *August* 1st. | | | |
| / | Received in full of *Robert Pollock*'s bill, — | 60 | 00 | 00 |
| / | Received advice from *James Hamilton* of the arrival of the *Nightingale*, amount on board *per* invoice, | 818 | 10 | 00 |
| / | Received likewise a remittance in *Dundas* on *Christy*, at 60 days sight, which I have sold for cash, *L.* 300 | | | |
| | Exchange 1 *per cent.* — — 3 | | | |
| | Given in to the Thistle Bank, — — | 303 | 00 | 00 |
| | 5th. | | | |
| / | Sold *Casper Clason* 20 hhds of *George Gordon's* sugar, weighing nett 197 *cwt*, 3 *qrs*, 14 *lb.* at 50 *s.* *per cwt*, *per* bill at 3 months, — — — | 494 | 13 | 09 |
| / | Lent *John Crawford* manager of our incle concern, for account of the comp. to bear interest at 5 *per cent.* *per* draught on the Thistle Bank, — — | 300 | 00 | 00 |
| | *August* | | | |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| | *August* 8th. | | | | | |
| The ſhip *Tibby* is arrived, and I have ſettled accounts with the freighters as follows. | | | | | | |
| 55 *l. per* month, 5 months outward, | *L.* 275 | | | | | |
| Deduce 1 month advanced, — | 55 | | | | | |
| | | 220 | 0 | | | |
| 300 hhds tobacco inwards, at 21 *s. per* hhd, | | 315 | 0 | | | |
| Received in full, — — | | 535 | 0 | | | |
| Settled with the maſter to this date, and paid in full, — — — | | 197 | 16 | | | |
| Netted by laſt voyage, — — | | 337 | 4 | | | |
| Of which paid in to the other owners $\frac{2}{3}$, and reſerved $\frac{1}{3}$, being — — — | | | | 168 | 12 | 00 |
| | 10th. | | | | | |
| Received from *Bernard Jones*, to be negotiated for him, *Paul Chargewell*'s bill on *Jacob Flinch*, which, being refuſed acceptance, I have returned with proteſt. Charges, — — — — | | | | 0 | 02 | 06 |
| | 12th. | | | | | |
| Drawn on *Bernard Jones* in favour of *Alexander Fleming*, for value received, | | | | | | |
| At 30 days, exchange 2 *per cent.* — | *L.* 300 | 0 | | | | |
| At 40 days, —— $1\frac{3}{4}$ *per cent.* — | 300 | 0 | | | | |
| Exchange, — — | 11 | 5 | | | | |
| | | | | 611 | 05 | 00 |
| Remitted *Bernard Jones* to account, | | | | | | |
| *Stephenſon* on *Wimpy*, at 90 days, — | *L.* 200 | | | | | |
| *Young* on *Parkhill*, ditto, — — | 200 | | | | | |
| *Brown* on *Johnſton*, ditto, — — | 300 | | | | | |
| For value paid here, — | | | | 700 | 00 | 00 |
| | 14th. | | | | | |
| Bought in company with *Simon Keller* and *John Gun*, each $\frac{1}{3}$ concerned, 20 bales *Oſnaburgs*, 400 pieces, 40,000 yards, at 6 *d. per* yard, for which | | | | | | |
| *Simon Keller* hath advanced — — | *L.* 100 | | | | | |
| *John Gun*, — — — | 200 | | | | | |
| I have paid in caſh, — — | *L.* 70 | | | | | |
| In a draught on the bank, — | 130 | | | | | |
| | | 200 | | | | |
| And granted joint acceptance to *David Doig*, at 3 months, for — — — | | 500 | | | | |
| | | | | 1000 | 00 | 00 |
| Sold *Will. Dunlop* 5 bales of our *Oſnaburgs*, 100 pieces, 10,000 yards, at $7\frac{1}{2}$ *d. per* yard, to pay at 2 months, | | | | 312 | 10 | 00 |

*Auguſt*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *Auguſt* 17th. | | | |
| / | Sold 40 hhds of *George Gordon*'s ſugar, containing nett 399 *cwt*, 3 *qrs*, at 51 *s. per cwt*, *per Robert Macnair*'s acceptance at 3 months, — — — | 1019 | 07 | 03 |
| | 20th. | | | |
| / | Sold *Glen* and *Peters* 10 bales of our *Oſnaburgs*, 200 pss, 20,000 yds, at 7½ *d.*—Received in part, *L.* 300<br>Payable in 2 months, — — 325 | 625 | 00 | 00 |
| / | Counted with my partners in the *Oſnaburg* concern, and paid in to *John Gun*, — — *L.* 133 6 8<br>To *Simon Keller*, — — 33 6 8 | 166 | 13 | 04 |
| / | Taken up my acceptance to *David Hutcheſon* of 405 *l.* 10 *s.* due the 29th inſtant, as follows:<br>Paid in money, — — *L.* 120 0<br>In a draught on the bank, — — 285 0<br>Received diſcount of — — 0 10 | 405 | 10 | 00 |
| | 25th. | | | |
| / | Conſigned to *John Cribbin* merchant in *Liverpool* our 5 bales *Oſnaburgs*, *per* the *Laſs of Livingſton*, Capt. *Forreſter*, to ſell for our account.<br>Prime coſt of 100 pieces, 10,000 yards, *L.* 250 0<br>25 *per cent.* advance, — — 62 10<br>Charges at ſhipping paid by me, — 4 3 | 316 | 13 | 00 |
| | 27th. | | | |
| / | Received advice from *James Hamilton*, *Philadelphia*, that he hath bought the ſchooner called *Betſy*, and paid—exchange 70 *per cent.* *L.* 510 *Curr.* 300 *Sterl.*<br>Which he hath loaded with a cargo of proviſions for *Jamaica*, conſigned to *John Horn*, for ſales and returns to *Glaſgow*.<br>Coſt with charges, outfit, *&c.* — 1751 1030<br>At debit of my account-current, *L.* 2261 — | 1330 | 00 | 00 |
| | 27th. | | | |
| / | Sold *William Fogo* 10 hhds of *George Gordon*'s ſugar, containing nett 101 *cwt*, 3 *qrs*, at 51 *s.* 6 *d. per cwt*.<br>Received in part, which I have ſent to the Bank, *L.* 100<br>In account at 2 months, — — 162 | 262 | 00 | 00 |
| | 28th. | | | |
| / | Sold 20 puncheons rum, at 50 *l. per* punch. for which received *Alexander Fleming*'s acceptance at 3 months, | 1000 | 00 | 00 |

*Auguſt*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *Auguſt* 29th. | | | |
| / | Received from the Thiſtle Bank 100 *l.* with which paid repairs on the *Peggy*, — — *L.* 35 10 | | | |
| | Ditto on my houſe in the *Trongate*, — 20 10 | | | |
| | Ditto ditto in the *Gallowgate*, — 37 15 | | | |
| | Remains in my hands, — — 6 5 | | | |
| | | 100 | 00 | 00 |
| | 30th. | | | |
| / | Drawn to *Elias Burnet* on *Bernard Jones*, at 30 days, value received, for — — *L.* 500 | | | |
| | Exchange at 2 *per cent.* — — 10 | | | |
| | | 510 | 00 | 00 |
| | And remitted with the advice, | | | |
| | *Chalmers* on *Buſby*, 80 days, — 300 | | | |
| | *Jaffray* on *Stenhouſe*, ditto, — — 200 | | | |
| | Value paid, — — | 500 | 00 | 00 |
| | 31ſt. | | | |
| / | Drawn to the Thiſtle Bank on *David Doig*, *Edinburgh*, at 1 day's date, value in account, — | 315 | 00 | 00 |
| / | Charges this month, — — — | 65 | 08 | 06¾ |
| | *September* 1ſt. | | | |
| / | Received of *John Mackay* in full, *L.* 45 0 0 | | | |
| | 2 months intereſt on his account, — 0 7 6 | | | |
| | | 45 | 07 | 06 |
| | And ſold him 2 puncheons rum, 55 *l. per* puncheon, in account for 3 months, — — — | 110 | 00 | 00 |
| / | Remitted *John Angus* in full, — *L.* 35 | | | |
| | And lent *John Tait*, on demand, — 40 | | | |
| | | 75 | 00 | 00 |
| | 3d. | | | |
| / | Bought of *John Macdonald* 2000 check-handkerchiefs, at 1 *s.* 6 *d.* which I have diſpatched for *Leith*, to the care of *Thomas Gordon*, to be ſhipped for *James Price* at our warehouſe, *London*, to be ſold for our account.—Drawn on ditto *Price* for the value at 4 months, — | 150 | 00 | 00 |
| | 5th. | | | |
| / | Shipped on board the *Peggy*, for *St Kitts*, the following goods to the order, and at the riſk of *George Gordon* | | | |
| G. G. | merchant there, marked and numbered, as *per* margin. | | | |
| N° 1. | 1 ſheeted box, containing 1000 pairs thread-ſtockings, bought of *James Johnſton*, at 6 months, *per* account, *L.* 147 0 0 | | | |
| 2. | 1 bale, containing 150 pieces *Iriſh* linen, bought of *Alexander Monro*, at 6 mon. *per* account, — — 320 7 0 | | | |
| | Carried forward, — — *L.* 467 7 0 | | | |

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | Brought forward, — | L. | 467 | 7 | 0 | | | |
| 3. | 1 sheeted box, containing 300 pairs mens shoes, weight 525 *lb. per* account, payable to *Thomas Hill*, at 6 months, | | 60 | 0 | 0 | | | |
| 4. | 1 ditto, containing 390 pairs womens ditto, bought of *Charles Wright*, at 6 months, — — — | | 48 | 13 | 0 | | | |
| | Charges of packing, porterage, lighterage, and shipping, — — | | 25 | 0 | 0 | | | |
| | Commission at 2½ *per cent.* — | | 15 | 0 | 6 | | | |
| | | | | | | 616 | 00 | 06 |
| | ——— *Sept.* 5th. ——— | | | | | | | |
| / | Received for freight of 100 bales from sundries, *per* the *Peggy*, — — — | L. | 178 | 10 | | | | |
| | Of which given the master to account, — | | 78 | 10 | | | | |
| | Balance, — — | | 100 | 0 | | | | |
| | Freight due by *George Gordon*, at 5 *per cent.* | | 30 | 1 | | | | |
| | | | | | | 130 | 01 | 00 |
| | ——— 7th. ——— | | | | | | | |
| / | Insured to cover *George Gordon*'s property *per* the *Peggy*, the value of 632 *l.* as follows: | | | | | | | |
| | 200 *l.* at *Hamilton's office*, premium 2½ *per cent.* | L. | 5 | 0 | 0 | | | |
| | 432 *l.* underwrote by myself, ditto, | | 10 | 16 | 0 | | | |
| | Brokerage, ½ *per cent.* — — | | 3 | 3 | 2 | | | |
| | | | | | | 18 | 19 | 02 |
| | ——— 8th. ——— | | | | | | | |
| / | Underwrote to *John Hamilton*, on board the *Peggy*, premium 2½, the value of 500 *l.* — — | | | | | 12 | 10 | 00 |
| | ——— 9th. ——— | | | | | | | |
| / | Insured to *John Brown* upon the *Hopewell*, from *Newfoundland* to *Leghorn*, the value of 1000 *l.* at 3 *per cent.* and received the premium, — — | | | | | 30 | 00 | 00 |
| | ——— 11th. ——— | | | | | | | |
| / | Received advice from *John Dunlop*, *Rotterdam*, that he hath sold my tobacco, nett proceeds, *per* account of sales transmitted me, amounting to 32556 *guild.* which, exchange at 34 *s.* 6 *d. Flem.* agio 4½ *per cent.* amount in *Sterling* to 3010 *l.* 3 *s.* | | | | | | | |
| | For which received a remittance in full, *viz.* | | | | | | | |
| | *Van Sluice*'s on *Tompion*, *London*, at 60 days sight, | L. | 1000 | 0 | 0 | | | |
| | *Van Trump*'s on *Wood*, ditto, — | | 730 | 15 | 7½ | | | |
| | Exchange at 1 *per cent.* sold for value, | | 17 | 6 | 0 | | | |
| | | | | | | 1748 | 01 | 07½ |

| | l. | s. | d. |
|---|---|---|---|
| *September* 11th. | | | |
| Given in to the Thiſtle Bank, — L. 800 | | | |
| And lent *James Green* on bond, at 5 *per cent.* 1000 | | | |
| | 1800 | 00 | 00 |
| 12th. | | | |
| The carpenter hath brought in his bill of repairs on the *Tibby*.——Paid my ½, — — | 20 | 00 | 00 |
| 13th. | | | |
| Bought of *John Philips* 200 pieces ſilk gauzes, containing 2000 yards, at 3 *s.* 4 *d.* *per* yard, for which drawn on *James Price*, at 100 days date, — | 333 | 06 | 08 |
| 15th. | | | |
| *James Price* adviſes me he hath ſold my *India* ſtock 300 at 130 *per cent.* and thereupon hath remitted me in full, a bank poſt-bill, which I have ſold at 3 *per cent.* premium, the whole being — — | 401 | 14 | 00 |
| Paid in to the Thiſtle Bank, — — | 350 | 00 | 00 |
| 17th. | | | |
| Sent to be ſhipped for *London*, by the care of Mr *Thomas Gordon*, *Leith*, 200 pieces ſilk gauzes, addreſſed to *James Price*, to ſell for our account. | | | |
| Firſt coſt from *Philips*, — L. 333 6 8 | | | |
| Charges paid here, — — 2 13 4 | | | |
| | 336 | 00 | 00 |
| 20th. | | | |
| Drawn on *Bernard Jones* in favour of *James Fleming*, at 20 days date, value received for — L. 500 | | | |
| And — — — 500 | | | |
| Exchange 2½ *per cent.* — — 25 | | | |
| | 1025 | 00 | 00 |
| And remitted him, with the advice, *Granger* on *Tomlinſon*, at 80 days date, value paid, L. 1000 0 | | | |
| Exchange at ⅛, — — 1 5 | | | |
| | 1001 | 05 | 00 |
| 22d. | | | |
| Sold *George Gordon*'s 10 hhds of ſugar, weighing nett 99 *cwt*, 3 *qrs*, at 52 *s.* *per cwt*, and received *John Pagan*'s acceptance, at 3 months, — — | 250 | 07 | 06 |
| Cellar-rent on *George Gordon*'s ſugar, L. 3 7 6 | | | |
| Incidental charges, — — 2 11 0 | | | |
| Intereſt of money advanced to 8th *proximo*, 21 1 0 | | | |
| Commiſſion at 2½ *per cent.* on 2374 *l.* 12 *s.* 59 12 3 | | | |
| | 86 | 11 | 09 |
| *September* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *September* 23d. | | | |
| / | Shipped *per* the *Diligence*, for my ſtore at *Philadelphia*, an aſſortment of hardware, bought of *Francis Peacock*, in 2 ſheeted boxes, *per* account at 6 months, | | | |
| I. H. | *L.* 500 0 | | | |
| 1. | | | | |
| 2. | Paid ½ freight, — — 12 10 | | | |
| | Charges here and at *Greenock*, — 5 10 | | | |
| | Premium to cover 530 *l.* due at *Hamilton's office*, at 3 *per cent.* — — 16 8 | | | |
| | | 534 | 08 | 00 |
| / | Bought the *Sailwell* of *Greenock*, at public auction, *per* inventory ſigned, and granted bill at 6 months, for the value, to Meſſ. *Brown* and comp. — | 950 | 00 | 00 |
| | 24th. | | | |
| / | Diſcounted my acceptance to Meſſ. *Brown* and comp. of 950 *l.* as follows. | | | |
| | Intereſt for 6 months, *L.* 23 15 | | | |
| | Commiſſion at ½, — 4 15 — *L.* 28 10 | | | |
| | Paid in money, — — 1 10 | | | |
| | In a draught on the Thiſtle Bank, — 920 0 | | | |
| | | 950 | 00 | 00 |
| | 25th. | | | |
| / | *James Price* hath remitted a bank-bill at ſight, for 500 *l.* which I ſold the Thiſtle Bank at 3 *per cent.* premium, value in account, — — | 515 | 00 | 00 |
| | 26th. | | | |
| / | Accepted *George Gordon* of *St Kitts* his draught to *John Glasford*, at 20 days ſight, for — — | 500 | 00 | 00 |
| | 28th. | | | |
| / | Sent to Mr *Thomas Gordon*, *Leith*, to ſhip for *James Price*, *London*, to ſell for our account, 2 bales incle, containing, as *per* invoice, 1060 groſs, for which paid the incle-company, in a draught on the bank, | | | |
| | *L.* 400 0 | | | |
| | In account at 3 months, — — 172 10 | | | |
| | | 572 | 10 | 00 |
| | 30th. | | | |
| / | *Thomas Hill* and comp. have freighted the *Sailwell* for a voyage to *St Kitts*, out and in, for 750 *l.* out of which they are to pay all expenſes of outfit and ſailors wages, — — — — | 750 | 00 | 00 |
| / | Charges this month, — — — | 59 | 10 | 00 |

| | l. | s. | d. |
|---|---|---|---|
| ——October 3d.—— | | | |
| Drawn on *Bernard Jones*, at 50 days date, 1½ *per cent.* exchange, to the order of *John Green*, 500 *l.* exchange 7 *l.* 10 *s.* — — — — | 507 | 10 | 00 |
| Received in part, and remitted *Bernard Jones*, *Blandy* on *Philips*, at 80 days date, for — *L.* 207 10 | | | |
| Taken *Green*'s acceptance at 1 month, including intereſt, for the remainder, being — 301 5 | | | |
| | 508 | 15 | 00 |
| ——5th.—— | | | |
| Received advice from *John Cribbin*, *Liverpool*, that he hath received and ſold our *Oſnaburgs*, nett proceeds, as *per* account of ſales, amounting to 321 *l.* 17 *s.* in return for which he hath remitted his own draught on Meſſ. *Gibſon* and *Balfour*, *Edinburgh*, payable 1ſt *Nov.* which is accepted, — — — | 321 | 17 | 00 |
| ——7th.—— | | | |
| Bought of the univerſal ware-room, 3 bales of goods for my ſtore in *Philadelphia*, marked I. H. numbered 1. 2. 3. and ſhipped them on board the *Edinburgh*, *John Telford* maſter, for *Philadelphia*, conſigned to *James Hamilton*; value in account with the univerſal ware-room at 12 months, — — *L.* 350 0 0 | | | |
| Charges and freight, — — 25 10 0 | | | |
| Premium at *Hamilton's office*, to cover the above, at 3 *per cent.* — — 11 12 2 | | | |
| | 387 | 02 | 02 |
| ——9th.—— | | | |
| *John Carliſle* hath preſented vouchers of the loſs of the *Betſy*, upon which I had underwrote 500 *l.* and I have thereupon granted bill to him, payable in 3 mon. for — — — — | 500 | 00 | 00 |
| ——12th.—— | | | |
| Sold *William Miller* 4 puncheons rum, at 60 *l.* *per* puncheon, of which received in part, — *L.* 50 | | | |
| And his acceptance at 3 months, for — 190 | | | |
| | 240 | 00 | 00 |
| ——13th.—— | | | |
| Received a debenture-bill for *George Gordon*'s ſhoes exported, — — — | 2 | 00 | 00 |
| ——15th.—— | | | |
| Accepted *James Hamilton*'s bill to *James Ingram*, at 60 days ſight, for — — — | 500 | 00 | 00 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | *l.* | *s.* | *d.* |
| | | | | | *October* 17th. | | | | | |
| / | Received from on board the *Glaſgow* from *Philadelphia*, conſigned by *James Hamilton*, the following remittance, *per* invoice: | | | | | | | | | |
| | 200 *Moiaores*, 26 *s.* | — | — | *L.* 260 | | | | | | |
| | 200 half *Joannes*, 34 *s.* 6 *d.* | | — | 345 | | | | | | |
| | 500 *Dollars*, 4 *s.* | — | — | 100 | | | | | | |
| | | | | 705 | | | | | | |
| | Charges, including freight, | — | — | 20 | | | | | | |
| | | | | | | | | 725 | 00 | 00 |
| / | Sold the above remittance to the Thiſtle Bank, as follows: | | | | | | | | | |
| | 200 *Moidores* at 27 *s.* | — | — | *L.* 270 | 0 | 0 | | | | |
| | 200 half *Joannes*, 36 *s.* | | — | 360 | 0 | 0 | | | | |
| | 500 *Dollars*, 4 *s.* 6 *d.* | | — | 125 | 0 | 0 | | | | |
| | ½ *per cent.* premium, | — | — | 3 | 15 | 6 | | | | |
| | | | | | | | | 758 | 15 | 06 |
| / | Received of the above, | — | — | | | | | 8 | 15 | 06 |
| | | | | | 19th. | | | | | |
| / | Retired *George Gordon*'s draught to *John Glaſford*, by my draught on the Thiſtle Bank, for | — | — | | | | | 500 | 00 | 00 |
| | | | | | 21ſt. | | | | | |
| / | Sent to *Tho. Gordon*, to be ſhipped for *James Price, London*, 2 boxes white thread, marked [P.], numbered 1. 2. for which drawn on the Thiſtle Bank, | — | — | | | | | 370 | 00 | 00 |
| | | | | | 24th. | | | | | |
| / | Shipped for *George Gordon*, *per* the *Hopewell*, *Robert Boyd* maſter, for *St Kitts*, 100 boxes candles, marked [G.], numbered from 1 to 100, weighing groſs 14880 *lb.* nett 11970 *lb.* payable with the package, without debenture, to *John Barbour* merchant in *Kilbarchan*, at 6 months.——Amount | — | — | *L.* 277 | 15 | | | | | |
| | Charges at ſhipping, | — | — | 2 | 17 | | | | | |
| | Commiſſion, | — | — | 7 | 0 | | | | | |
| | | | | | | | | 287 | 12 | 00 |
| | | | | | 27th. | | | | | |
| / | Received from *John Bell* of *Mancheſter* a bill on *John Glaſford* at ſight, for 201 *l.* 2 *s.* 6 *d.* With which taken up my acceptance for his honour, for | — | — | *L.* 200 | 0 | 0 | | | | |
| | Commiſſion and noting, | — | — | 1 | 2 | 6 | | | | |
| | | | | | | | | 201 | 02 | 06 |
| | | | | | 28th. | | | | | |
| / | Received advice that the *Diligence* was caſt away, aboard of which I had a cargo inſured at *Hamilton's office*, | | | | | | | 534 | 08 | 00 |

*October*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | l. | s. | d. |
| | *October* 30th. | | | | | | |
| / | Settled with the underwriters for my loſs, *per* the *Diligence*, as follows: | | | | | | |
| | Allowed retention of the premium, — | | L. 16 | 8 | | | |
| | And received the following bills at 3 months; | | | | | | |
| | *Robert Chryſtie*'s, — — | | 100 | 0 | | | |
| | *John Brown*'s, — — | | 100 | 0 | | | |
| | *Alexander Campbell*'s, — — | | 100 | 0 | | | |
| | *James Denniſton*'s, — — | | 100 | 0 | | | |
| | *Alexander Speir*'s, — — | | 118 | 0 | | | |
| | | | | | 534 | 08 | 00 |
| | 31ſt. | | | | | | |
| / | Expended this month, — — — | | | | 35 | 10 | 00 |
| | *November* 1ſt. | | | | | | |
| / | *William Fogo* is broke, and I have compounded his debt to *George Gordon* of 162 *l.* for 10 *s. per* pound, and received *William Dick*'s bill for the compoſition, at 1 month, — — — — | | | | 81 | 00 | 00 |
| | 2d. | | | | | | |
| / | Received of *Will. Dunlop* in full of *Oſnabgs*, | | L. 312 | 10 | | | |
| | And of *Glen* and *Peters*, ditto, — | | 325 | 0 | | | |
| | | | | | 637 | 10 | 00 |
| | Of which I have paid in to the Thiſtle Bank, — | | | | 630 | 00 | 00 |
| | 5th. | | | | | | |
| / | My commiſſion on our *Oſnaburgs*, | | L. 31 | 9 6 | | | |
| | Poſtages, and other charges not yet mentioned, — — — | | 5 | 7 6 | | | |
| | | | | | 36 | 17 | 00 |
| | 6th. | | | | | | |
| / | Received payment of the following bills, | | | | | | |
| | *John Green*'s, — — | | L. 301 | 5 | | | |
| | *Gibſon* and *Balfour*'s to *Cribbin*, — | | 321 | 17 | | | |
| | | | | | 623 | 02 | 00 |
| / | Paid *Simon Keller* to account, — | | L. 150 | | | | |
| | *John Gun*, ditto, — — — | | 150 | | | | |
| | Paid in to the Thiſtle Bank, — — | | 300 | | | | |
| | | | | | 600 | 00 | 00 |
| | 7th. | | | | | | |
| / | The *Schooner Betſy* is arrived from *Jamaica*, with advices from *John Horn*, that he received and ſold my cargo from *Philadelphia*, nett proceeds *per* account of ſales, | | | | 1561 | 06 | 06 |
| | In return for which he hath remitted me by the ſame ſhip, as under, | | | | | | |
| | 60 punch. rum, containing 6250 *gall.* at 3 *s.* 6 *d. Ster.* | | L. 1093 | 15 | | | |
| | 60 hhds ſugar, cont. nett 540 *cwt*, at 25 *s.* | | 675 | 0 | | | |
| | Charges and commiſſion, — — | | 142 | 8 | | | |
| | | | | | 1911 | 03 | 00 |

*November*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *November* 9th. | | | |
| / | Counted with the maſter of the *Betſy*, and given him a draught on the Thiſtle Bank, for — — | 125 | 00 | 00 |
| | 10th. | | | |
| / | Received from the Thiſtle Bank, — — | 1440 | 00 | 00 |
| | 11th. | | | |
| / | Paid duties on my rum, *L.* 1270 17 11<br>*Extra* charges, — 5 5 0<br>1276 2 11<br>Paid ditto on my ſugar, 170 15 6<br>*Extra* charges, — 5 5 0<br>176 0 6 | 1452 | 03 | 05 |
| | 12th. | | | |
| / | Received advice from Mr *Hamilton*, *Philadelphia*, that he hath received my goods ſafe from on board the *Houſton*, amount *per* invoice, — — — | 1537 | 08 | 00 |
| | Received likewiſe *Gray* on *Danziel* and *Forreſter*, *London*, at 20 days ſight, — — *L.* 300 0 | | | |
| | Sold at 2½ *per cent.* exchange, — 7 10 | 307 | 10 | 00 |
| / | Paid in to the Thiſtle Bank, — — | 300 | 00 | 00 |
| | 14th. | | | |
| | Drawn on *Bernard Jones* to *William Tait*, at 30 days date, for — *L.* 500 0<br>Exchange 2½ *per cent.* — 12 10<br>512 10 | | | |
| | Received in part, which paid in to the bank, — — — *L.* 300 0<br>In account at 8 days, — 212 10 | 512 | 10 | 00 |
| | 16th. | | | |
| / | Received from *James Price* a bank poſt-bill, payable at ſight, 300 *l.* which I have ſold for 3 *per cent.* exchange.——Value in account with the Thiſtle Bank, | 309 | 00 | 00 |
| | 17th. | | | |
| / | Received of *Caſper Claſon* in full of his bill, *L.* 494 13 9<br>Nine days intereſt, — — 0 13 9 | 495 | 07 | 06 |
| / | Paid in to the Thiſtle Bank, — — — | 490 | 00 | 00 |
| | 20th. | | | |
| / | Received in full from *Robert Macnair*, and given up his bill, — — — | 1019 | 07 | 03 |

*November*

| | l. | s. | d. |
|---|---|---|---|
| *November* 21ſt. | | | |
| Paid *David Doig* the conjunct acceptance granted by *Keller, Gun*, and me, — — L. 500 | | | |
| Paid in to the Thiſtle Bank, — — 500 | | | |
| | 1000 | 00 | 00 |
| 22d. | | | |
| Accepted *John Horn*'s bill to *George Murdoch*, at 60 days ſight, for — — — | 349 | 16 | 06 |
| 24th. | | | |
| Sold *Robert Macnair* my 540 *cwt* ſugar, at 45 *s. per cwt. per* bill, at 3 months, — — | 1215 | 00 | 00 |
| 25th. | | | |
| Conſigned to *John Farquhar, Edinburgh*, 20 puncheons of my rum from *Jamaica*, which I value at 50 *l. per* puncheon, — — — — | 1000 | 00 | 00 |
| 26th. | | | |
| Sold *Thomas Hutcheſon* 20 puncheons of my *Jamaica* rum, at 50 *l. per* puncheon, *per* bill at 6 months, | 1000 | 00 | 00 |
| 28th. | | | |
| I remitted *Bernard Jones, Croſſe* on *Coutts*, at 60 days, exchange 1 *per cent.* value in account with the Thiſtle Bank, — — — — L. 500 | | | |
| Exchange, — — — — 5 | | | |
| | 505 | 00 | 00 |
| 29th. | | | |
| Received in full from *William Tait*, L. 212 10 0 | | | |
| Intereſt, — — — 0 8 8½ | 212 | 18 | 8½ |
| Received likewiſe from *John Tait*, — 40 0 0 | | | |
| Intereſt, — — 0 10 0 | | | |
| | 40 | 10 | 00 |
| 30th. | | | |
| Paid poſtages and clerk's wages, — L. 87 10 | | | |
| Houſe and wareroom-rent ſince *May*, — 45 0 | | | |
| Some tradeſmens bills for the houſe, — 69 10 | | | |
| | 202 | 00 | 00 |
| Charges this month, — — — | 57 | 10 | 00 |
| *December* 1ſt. | | | |
| Received in full of *Alexander Fleming*'s bill, which I have ſent to the Thiſtle Bank, — — | 1000 | 00 | 00 |
| 3d. | | | |
| Shipped on board the *Glaſgow* of *Greenock* to *St Kitts*, by order and for account of *George Gordon* merchant there, 60 laſts herrings, without debenture, at 14 *l. per* laſt, paid by my order on the bank, L. 840 0 | | | |
| Charges of ſhipping, — — 10 0 | | | |
| Commiſſion, — — — 21 5 | | | |
| | 871 | 05 | 00 |

*December*

| | l. | s. | d. |
|---|---|---|---|
| *December* 4th. | | | |
| Shipped likewiſe on board the *Jeſſe*, by order and for account of *George Gordon*, 40 laſts ſalmon, bought of *John Godſman*, at 20 *l. per* laſt, to pay on demand, L. 800 0 | | | |
| Charges of ſhipping, — — 20 0 | | | |
| Commiſſion, — — — 20 10 | 840 | 10 | 00 |
| 5th. | | | |
| Given a carpenter an order on the Thiſtle Bank, for his bill of repairs on the *Betſy*, — — | 25 | 00 | 00 |
| 7th. | | | |
| Received advice from *Bernard Jones*, that, by my order, he had bought 5 tickets in the ſtate-lottery, for 12 *l.* 10 *s.* each, at my debit in account, N° 345. 346. 347. 4720. 4830. — — — — | 62 | 10 | 00 |
| Received in full of *William Dick*'s bill, — | 81 | 00 | 00 |
| 9th. | | | |
| *Gray* on *Danziel* and *Forreſter* is returned with proteſt, for non-acceptance and non-payment; upon which I have ſettled with the holder, as follows: | | | |
| Principal, — — L. 300 0 0 | | | |
| Proteſts, — — 0 8 6 | | | |
| Poſtages, — — — 0 3 6 | | | |
| Re-exchange, — — 12 0 0 | 312 | 12 | 00 |
| For payment whereof I have drawn at ſight on *Bernard Jones*, for — L. 300 0 0 | | | |
| Exchange 3 *per cent.* — — 9 0 0 | | | |
| And have paid in caſh, — — 3 12 0 | 312 | 12 | 00 |
| 11th. | | | |
| Returned *Gray* on *Danziel* and *Forreſter*, *via London*, with proteſt, to Mr *Hamilton*——Re-exchange, | 60 | 00 | 00 |
| 13th. | | | |
| Received advice that my ticket, N° 347. is come up a prize of — — — — | 5000 | 00 | 00 |
| 15th. | | | |
| Sold *Henry Jeffray* 20 puncheons rum, at 50 *l. per* puncheon; received in part, — — L. 500 | | | |
| In account at 12 months, — — 500 | 1000 | 00 | 00 |
| 16th. | | | |
| Bot *Brown* on *Simon Fraſer*, at 60 days date, L. 120 0 | | | |
| *Johnſton* on ditto, ditto, — 130 0 | | | |
| *Watſon* on ditto, ditto, — 200 0 | | | |
| Exchange 1 *per cent.* and value paid, 4 10 | 454 | 10 | 00 |
| Remitted to *Barton* and *Baillie*, *Edinburgh*, to ſell for my account. | | | |

| | l. | s. | d. |
|---|---|---|---|
| *December* 18th. | | | |
| Remitted to *Barton* and *Baillie*, for value paid by the Thiſtle Bank, | | | |
| *Toad* on *Skey*, *Kenrick*, and *Man*, at 60 days date, *L.* 400 | | | |
| Exchange 1 *per cent.* — — — 4 | | | |
| — | 404 | 00 | 00 |
| To ſell for my account. | | | |
| Taken up my acceptance to *Ingram*, by a draught on the bank, — — — — | 500 | 00 | 00 |
| 20th. | | | |
| *Barton* and *Baillie* have remitted me in full of the above bills, after deducing their own commiſſion, exchange at $1\frac{1}{4}$ *per cent.* in a draught on *James Dunlop* at ſight, which he hath paid, — — | 860 | 12 | 06 |
| Paid in to the Thiſtle Bank, — — | 800 | 00 | 00 |
| 22d. | | | |
| Remitted *Barton* and *Baillie* ſundry bills, at 80 days date *par*, for my account, paid value, in a draught on the Thiſtle Bank, — — — — | 1000 | 00 | 00 |
| 25th. | | | |
| Received in full of *John Pagan*'s acceptance, — | 250 | 07 | 06 |
| Remitted *Bernard Jones*, *Brown* on *Johnſton*, 80 days *par*, for value paid here, — — — | 250 | 00 | 00 |
| 26th. | | | |
| Received from *Barton* and *Baillie* a draught on the New Bank, at 1 day's date, in full of nett proceeds of my remittance of the 22d, which have given in to the Thiſtle Bank, — — — | 1005 | 00 | 00 |
| 27th. | | | |
| Received advice from *George Barclay*, *Belfaſt*, that he hath received and ſold my aſhes, nett proceeds at my credit; 211 *l.* 11 *s.* 3 *d. Iriſh*, exchange at $7\frac{1}{2}$ makes *Sterling*, — — — | 197 | 10 | 00 |
| And that, by my order, he had ſhipped at *Cork*, on board the *Glaſgow*, for *St Kitts*, for account of *George Gordon* merchant there, | | | |
| 50 barrels meſs beef, at 40 *s. Iriſh*, — *L.* 100 | | | |
| 30 barrels ditto pork, 30 *s.* — — 45 | | | |
| 20 barrels tongues, 50 *s.* — — 50 | | | |
| Charges, — — — 5 | | | |
| Commiſſion, — — — 5 | | | |
| *Iriſh*, *L.* 205 | | | |
| Exchange at $7\frac{1}{2}$, — *L.* 190 13 10 *Sterl.* | | | |
| Commiſſion at 1 *per cent.* — 1 18 0 | | | |
| — | 192 | 11 | 10 |
| *December* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *December* 27th. | | | |
| / | Received from *John Beverley* in full of 1 year's interest of 500 *l.* — — — — | 25 | 00 | 00 |
| / | *John Green* hath retired his bond, by paying the principal, — — *L.* 1000 0 0<br>And the interest, — — 14 13 2 | 1014 | 13 | 02 |
| / | By a state transmitted me from *James Hamilton* my supercargo at *Philadelph.* it appears that he hath received in money since his settlement in *Philadelphia*, *Currency*, 4036 15 6—70 *Exch.* *L.* 2374 11 6<br>Due by bonds and open accounts, — 2025 15 4—d° *Sterling.* 1250 9 0<br>Goods on hand at the invoice-price, 1245 10 0 | 4870 | 10 | 06 |
| / | Charges of the store, including supercargo and clerks wages, amount, currency, *L.* 398 15 6, at 70 *per cent.* | 234 | 11 | 06 |
| / | Paid in to the Thistle Bank, — — | 1200 | 00 | 00 |
| | 28th. | | | |
| / | Received advice from *James Price*, that he hath balanced his books at *London*, by an abstract of which transmitted to me, there appears to be of nett profit 425 *l.* 10 *s.* whereof my $\frac{1}{2}$ is — — | 212 | 15 | 00 |
| | 29th. | | | |
| / | By an inventory taken this day of our incle-concern, the profit on the goods already manufactured is computed to 200 *l.* whereof my $\frac{1}{3}$ is — — | 66 | 13 | 04 |
| | 31st. | | | |
| / | Charges this month, — — — | 42 | 15 | 00 |

# SPECIMEN II.

## JOURNAL. B.

*GLASGOW*, the 1st of *July* 1764.

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 7 | *John Rankin* Dr to *Cash*, 105 *l.* 19 *s.* | | | | | | | |
| 1 | Paid him in full, | — | — | — | | 105 | 19 | 00 |
| | 2d. | | | | | | | |
| 1 | *Cash* Dr to *Sundries*, 57 *l.* 17 *s.* 1 *d.* | | | | | | | |
| 2 | To *Bills receivable*, for *Alex. Campbell*'s, | | | | *L.* 57 | 10 | 0 | |
| 10 | To *Profit and Loss*, for intereſt, | | | — | 0 | 7 | 1 | |
| | | | | | | 57 | 17 | 01 |
| | 5th. | | | | | | | |
| 11 | *Swediſh deals in company with George Crawford* Dr to | | | | | | | |
| 1 | *Cash*, 200 *l.* —— For 5000 at 40 *l. per* 1000, each $\frac{1}{2}$ | | | | | | | |
| | concerned, | — | — | — | — | 200 | 00 | 00 |
| | 7th. | | | | | | | |
| 9 | *Hamilton's office* Dr to *Cash*, 47 *l.* 18 *s.* 7 *d.* | | | | | | | |
| 1 | Paid in full of premiums to this date, | | | — | | 47 | 18 | 07 |
| | 8th. | | | | | | | |
| 8 | *Sundries* Drs to *Cash*, 185 *l.* | | | | | | | |
| 9 | *Walter Ewing* in full, | — | — | | *L.* 165 | | | |
| 1 | *Shoe-factory*, ditto, | — | — | | 20 | | | |
| | | | | | | 185 | 00 | 00 |
| 8 | *Sundries* Drs to *Profit and Loss*, 6 *l.* 5 *s.* | | | | | | | |
| 9 | *Walter Ewing* abated for prompt payment, | | | | *L.* 5 | 10 | | |
| 10 | *Shoe factory*, ditto, ditto, | | | — | 0 | 15 | | |
| | | | | | | 6 | 05 | 00 |
| | 10th. | | | | | | | |
| 1 | *Cash* Dr to *the Thiſtle Bank*, 100 *l.* | | | | | | | |
| 11 | Drawn in part of a *cash-account*, | | | — | — | 100 | 00 | 00 |
| | 11th. | | | | | | | |
| 12 | *Aſhes* Dr to *Sundries*, 300 *l.* | | | | | | | |
| 11 | To *the Thiſtle Bank*, *per* my order, | | | — | *L.* 120 | | | |
| 12 | To *Anthony Ferguſon*, *per* balance of 200 caſks, | | | | | | | |
| | at 6 months, | — | — | — | 180 | | | |
| | | | | | | 300 | 00 | 00 |
| | 12th. | | | | | | | |
| 11 | *Deals in comp. with George Crawford* Dr to *Cash*, 5 *l.* 10 *s.* | | | | | | | |
| 1 | Paid charges at and from *Greenock*, | | | — | — | 5 | 10 | 00 |

*July*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *July* 13th. | | | |
| .1 | *Cash* Dr to *George Crawford*, 100 *l.* | | | |
| .12 | Received to account of our deal-concern, — | 100 | 00 | 00 |
| | 15th. | | | |
| .9 | *James Dunlop* Dr to *Sundries*, 407 *l.* 18 *s.* 4 *d.* | | | |
| .1 | To *Cash*, — — — *L.* 200 0 0 | | | |
| .4 | To *Bernard Jones my account of bills*, at 90 days, — — — 200 0 0 | | | |
| .10 | To *Profit and Loss*, abated for prompt payt, 7 18 4 | | | |
| | | 407 | 18 | 04 |
| | Paid him in full. | | | |
| .12 | *Ashes* Dr to *Thistle Bank*, 20 *l.* | | | |
| .11 | Paid carriage *per* my order, — — | 20 | 00 | 00 |
| | 16th. | | | |
| .12 | *Alexander Colvin, Denovan*, Dr to *Ashes*, 105 *l.* | | | |
| .12 | For 50 casks, 42 *s.* in account at 6 months, — | 105 | 00 | 00 |
| | 17th | | | |
| .1 | *Cash* Dr to *deals in company with George Crawford*, 248 *l.* 2 *s.* 6 *d.* | | | |
| .11 | Received for 5000, — — — | 248 | 02 | 06 |
| .11 | *Deals in comp.* Dr to *Profit and Loss*, 7 *l.* 9 *s.* 4½ *d.* | | | |
| .10 | For commission, *&c.* — — — | 7 | 09 | 04½ |
| .12 | *George Crawford* Dr to *Cash*, 117 *l.* 11 *s.* 6¾ *d.* | | | |
| .11 | Settled with and paid him in full of his ½ nett proceeds, — — — — | 117 | 11 | 06¾ |
| .2 | *Bills receivable* Dr to *Ashes*, 106 *l.* 5 *s.* | | | |
| .12 | Sold *William Moffat* 50 casks ashes, *per* bill at 6 mon. | 106 | 05 | 00 |
| | 24th. | | | |
| | *John Bell of Manchester* Dr to *Bills payable*, 200 *l.* | | | |
| .12 | Accepted his draught on *Scot* and *Liddel*, *supra* protest | | | |
| .8 | for his honour, due 14th *October*, — | 200 | 00 | 00 |
| .13 | *Voyage to Belfast* Dr to *Sundries*, 163 *l.* 7 *s.* 6 *d.* | | | |
| .12 | To *Ashes*, for 100 casks, — *L.* 160 0 0 | | | |
| .1 | To *Cash*, for charges, — — 3 7 6 | | | |
| | | 163 | 07 | 06 |
| | Consigned to *George Barclay* merchant in *Belfast*, to sell for my account, *per* the *Nancy*. | | | |
| | 25th. | | | |
| .13 | *James Price our warehouse* Dr to *the Thistle Bank*, 500 *l.* | | | |
| .11 | Paid him *per* my order for my ½ capital, to be employed in a warehouse at *London*, for the sales of *Scotch* manufactures, — — — | 500 | 00 | 00 |

*July*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *July* 26th. | | | |
| .1 .6 | *Caſh* Dr to *Algernoon Sidney's account of ſilk*, 125 *l.*<br>Received for 50 *lb.* at 50 *s. per lb.* — — | 125 | 00 | 00 |
| .6 .10 | *Algernoon Sidney's account of ſilk* Dr to *Profit and Loſs*, 17 *l.* 15 *s.*<br>For charges and commiſſion on his ſilk, — | 17 | 15 | 00 |
| .7 .4 | *Alg. Sidney's acc.-cur.* Dr to *Bern. Jones, &c.* 253 *l.* 10 *s.*<br>Remitted him my bill on ditto *Jones*, at 90 days date, for nett proceeds of his ſilk, — — | 253 | 10 | 00 |
| .11 .1 | *Thiſtle Bank* Dr to *Caſh*, 200 *l.*<br>Paid in to account, — — — | 200 | 00 | 00 |
| | 27th. | | | |
| .13 .3 | *James Hamilton my ſtore* Dr to *Voyage to Philadelphia*, 1408 *l.* 6 *d.*<br>Received advice of his arrival with the cargo *per* the *Dunlop*, *per* invoice, — — | 1408 | 00 | 06 |
| .1 .13 | *Caſh* Dr to *Inſurance-account*, 20 *l.*<br>Received from *John Carliſle*, at 4 *per cent.* premium, for inſuring 500 *l.* on board the *Betſy*, from *Clyde* to *Virginia*, — — — | 20 | 00 | 00 |
| | 29th. | | | |
| .1 .3 | *Caſh* Dr to *Cuſtomhouſe-debentures*, 1 *l.* 17 *s.* 6 *d.*<br>Received payment of a debenture-bill, — | 1 | 17 | 06 |
| .3 .5 .14 .14 .6 .14 .14 .15 .1 .9 | *Voyage to Philadelphia* Dr to *Sundries*, 1537 *l.* 8 *s.*<br>To *Oſnaburgs*, 2 pieces, 200 yds, 6½ *d. L.* 5 8 4<br>To *the Britiſh linen company*, *per* account at 6 months, — — 112 10 0<br>To *Alexander Donaldſon*, ditto, ditto, 215 11 10<br>To *John Philips*, ditto, ditto, — 196 10 0<br>To *Robert Dickſon*, ditto, ditto, — 220 0 0<br>To *the Hat-factory*, ditto, ditto, — 356 10 6<br>To *William Martin*, ditto, 3 months, 87 10 0<br>To *Barclay* and *Bogles*, ditto, 6 months, 275 10 0<br>To *Caſh* for charges till on board, — 15 17 4<br>To *Hamilton's office*, inſured 1485 *l.* 8 *s.* at 3½ *per cent.* — — 52 0 0 | 1537 | 08 | 00 |
| | *Per* the *Houſton*, conſigned to *James Hamilton* my ſupercargo at *Philadelphia*. | | | |
| | 30th. | | | |
| .9 .5 | *Gideon Schaw my account-current* Dr to *Voyage to London*, 520 *l.* 17 *s.* 6 *d.*<br>For nett proceeds *per* account of ſales, — | 520 | 17 | 06 |

*July*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *July* 30th. | | | |
| .1 / .9 | *Caſh* Dr to *Sundries*, 276 *l.* 9 *s.* | | | |
| | To *Gideon Schaw my account-current* for my bill, L. 270 17 6 | | | |
| .5 | To *Voyage to London*, for exchange, — 5 11 6 | 276 | 09 | 00 |
| .4 / .1 | *Bernard Jones my account of bills* Dr to *Caſh*, 200 *l.* Remitted *Tait* on *Fraſer*, at 85 days date *par*, | 200 | 00 | 00 |
| .11 / .1 | *Thiſtle Bank* Dr to *Caſh*, 100 *l.* Paid to account, — — — | 100 | 00 | 00 |
| .15 / .1 | *Charges of merchandiſe* Dr to *Caſh*, 35 *l.* 10 *s.* Expended this month, — — — | 35 | 10 | 00 |
| | *Auguſt* 1ſt. | | | |
| .1 / .2 | *Caſh* Dr to *Bills receivable*, 60 *l.* Received in full of *Robert Pollock*'s, — — | 60 | 00 | 00 |
| .13 / .3 | *James Hamilton my ſtore* Dr to *Voyage to Philadelphia*, 818 *l.* 10 *s.* Received advice of the *Nightingale*'s arrival.—Cargo | 818 | 10 | 00 |
| .11 / .15 / .13 | *Thiſtle Bank* Dr to *Sundries*, 303 *l.* To *James Hamilton my account-current*, for *Dundas* on *Chriſty*, at 60 days ſight, — L. 300 To *ditto my ſtore for exchange*, 1 *per cent.* — 3 | 303 | 00 | 00 |
| | 5th. | | | |
| .2 / .7 | *Bills receivable* Dr to *George Gordon's account of ſugar*, 494 *l.* 13 *s.* 9 *d.* Sold *Caſper Claſon* 20 hhds, containing 197 *cwt*, 3 *qrs*, 14 *lb.* nett, at 50 *s. per* bill at 3 months, | 494 | 13 | 09 |
| | 6th. | | | |
| .15 / .11 | *John Crawford and comp.* Dr to *the Thiſtle Bank*, 300 *l.* Lent at 5 *per cent.* intereſt, — — | 300 | 00 | 00 |
| | 8th. | | | |
| .1 / .2 | *Caſh* Dr to *the Ship Tibby*, 168 *l.* 12 *s.* — Settled with the freighters and maſter, and received my $\frac{1}{7}$ nett, — — — | 168 | 12 | 00 |
| | 10th. | | | |
| .4 / .1 | *Bernard Jones, &c.* Dr to *Caſh*, 2 *s.* 6 *d.* Paid for proteſting his bill on *Jacob Flinch*, — | 0 | 02 | 06 |
| | 12th. | | | |
| .1 / .4 | *Caſh* Dr to *Bernard Jones my account of bills*, 611 *l.* 5 *s.* Drawn to *Alex. Fleming*, at 30 days date, L. 300 0 Exchange at 2 *per cent*, L. 6 0 To ditto, at 40 days, — — 300 0 Exchange at 1¾ — 5 5 11 5 | 611 | 05 | 00 |

*Auguſt*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *Auguſt* 13th. | | | |
| .4 | *Bernard Jones my account of bills* Dr to *Caſh*, 700 *l.* | | | |
| .1 | Remitted *Stephenſon* on *Wimpy*, 90 days date, *L.* 200 | | | |
| | *Young* on *Parkhill*, ditto, — — 200 | | | |
| | *Brown* on *Johnſton*, ditto, — — 300 | | | |
| | | 700 | 00 | 00 |
| | 14th. | | | |
| .16 | *Oſnaburgs in comp. with Keller and Gun* Dr to *Sundries*, | | | |
| .16 | 1000 *l.* | | | |
| .16 | To *Simon Keller*, advanced by him, — *L.* 100 | | | |
| .1 | To *John Gun*, ditto, — — 200 | | | |
| .11 | To *Caſh*, paid by me, — — 70 | | | |
| .4 | To *Thiſtle Bank*, ditto, — — 130 | | | |
| | To *David Doig*, *per* joint acceptance, at 3 mon. 500 | | | |
| | | 1000 | 00 | 00 |
| | Bought in comp. each $\frac{1}{5}$, 20 bales, 400 pieces, 40,000 yards. | | | |
| | 15th. | | | |
| .16 | *William Dunlop* Dr to *Oſnaburgs in company*, &c. 312 *l.* | | | |
| .16 | 10 *s.* | | | |
| | For 5 bales, 100 pieces, 10,000 yards, at $7\frac{1}{2}$ *d.* at 2 months, — — — — | 312 | 10 | 00 |
| | 17th. | | | |
| .2 | *Bills receivable* Dr to *George Gordon's account of ſugar*, | | | |
| .7 | 1019 *l.* 7 *s.* 3 *d.* | | | |
| | Received *Robert Macnair*'s, at 3 months, for 40 hhds, containing nett 399 *cwt*, 3 *qrs.* at 51 *s.* — | 1019 | 07 | 03 |
| | 20th. | | | |
| | *Sundries* Drs to *Oſnaburgs in company*, &c. 625 *l.* | | | |
| .1 | *Caſh* in payment of 10 bales, 200 pieces, 20,000 yds, at $7\frac{1}{2}$ *d.* — — — *L.* 300 | | | |
| .17 | *Glen* and *Peters* for the balance, at 2 months, 325 | | | |
| .16 | | 625 | 00 | 00 |
| .16 | *Sundries* Drs to *Caſh*, 166 *l.* 13 *s.* 4 *d.* | | | |
| .16 | *John Gun*, paid him, — — *L.* 133 6 8 | | | |
| .1 | *Simon Keller*, ditto, — — 33 6 8 | | | |
| | | 166 | 13 | 04 |
| .8 | *Bills payable* Dr to *Sundries*, 405 *l.* 10 *s.* | | | |
| .1 | To *Caſh*, taken up my acceptance to *David Hutcheſon*, — — *L.* 120 0 | | | |
| .11 | To *Thiſtle Bank*, for my draught, — 285 0 | | | |
| .10 | To *Profit and Loſs*, for diſcount, — 0 10 | | | |
| | | 405 | 10 | 00 |

*Auguſt*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *Auguſt* 25th. | | | |
| .17 | *John Cribbin our account of Oſnaburgs* Dr to *Sundries*, | | | |
| .16 | 316 *l.* 13 *s.* | | | |
| | To *Oſnaburgs in company, &c.* for 5 bales, 100 pieces, 10,000 yards, at 25 *per cent.* advance on the prime coſt, — — — *L.* 312 10 | | | |
| .1 | To *Caſh*, for charges advanced by me, — 4 3 | | | |
| | | 316 | 13 | 00 |
| | *Per* the *Laſs of Livingſton*, Capt. *Forreſter*, conſigned to *John Cribbin* merchant in *Liverpool*. | | | |
| | 27th. | | | |
| | *Sundries* Drs to *James Hamilton my account-current*, 1330 *l.* | | | |
| .17 | *Schooner Betſy* bought at *Philadelphia*, — *L.* 300 | | | |
| .17 | *Voyage to Jamaica*, for a cargo of proviſions, | | | |
| .15 | with charges and outfit of the ſchooner, 1030 | | | |
| | | 1330 | 00 | 00 |
| | Conſigned to *John Horn* merchant in *Jamaica*, for ſales and returns. | | | |
| | *Sundries* Drs to *George Gordon's account of ſugar*, 262 *l.* | | | |
| .11 | *Thiſtle Bank*, paid in to account, — *L.* 100 | | | |
| .18 | *William Fogo*, at 2 months, — — 162 | | | |
| .7 | | 262 | 00 | 00 |
| | Sold ditto *Fogo* 10 hhds, weighing nett 101 *cwt* 3 *qrs*, at 51 *s.* 6 *d.* | | | |
| | 28th. | | | |
| .2 | *Bills receivable* Dr to *Rum*, 1000 *l.* | | | |
| .1 | Received *Alexander Fleming*'s acceptance at 3 months, for 20 puncheons, 50 *l. per* puncheon, — | 1000 | 00 | 00 |
| | 29th. | | | |
| | *Sundries* Drs to *the Thiſtle Bank*, 100 *l.* | | | |
| .1 | *Schooner Peggy* for repairs, — — *L.* 35 10 | | | |
| .3 | *Houſe in Trongate*, ditto, — — 20 10 | | | |
| .5 | *Houſe in Gallowgate*, ditto, — — 37 15 | | | |
| .1 | *Caſh*, — — — — 6 5 | | | |
| .11 | | 100 | 00 | 00 |
| | 30th. | | | |
| .1 | *Caſh* Dr to *Bernard Jones, &c.* 510 *l.* | | | |
| .4 | *Per* draught to *Elias Burnet*, at 30 days date, *L.* 500 Exchange at 2 *per cent.* — — 10 | | | |
| | | 510 | 00 | 00 |
| .4 | *Bernard Jones, &c.* Dr to *Caſh*, 500 *l.* | | | |
| .1 | Remitted *Chalmers* on *Buſby*, at 80 days date, *L.* 300 *Jaffray* on *Stenhouſe*, ditto, — — 200 | | | |
| | | 500 | 00 | 00 |
| | Value paid here. | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *August* 31ſt. | | | |
| .11 | *Thiſtle Bank* Dr to *David Doig, Edinburgh*, 315 *l.* | | | |
| . 4 | For my bill, at 1 day's date, value in account, | 315 | 00 | 00 |
| .15 | *Charges of merchandiſe* Dr to *Caſh*, 65 *l.* 8 *s.* 6¼ *d.* | | | |
| . 1 | Expended this month, — — — | 65 | 08 | 6¼ |
| | *September* 1ſt. | | | |
| . 1 | *Caſh* Dr to *Sundries*, 45 *l.* 7 *s.* 6 *d.* | | | |
| . 3 | To *John Mackay*, in full of his account, *L.* 45 0 0 | | | |
| .10 | To *Profit and Loſs*, for 2 months intereſt, 0 7 6 | | | |
| | | 45 | 07 | 06 |
| . 3 | *John Mackay* Dr to *Rum*, 110 *l.* | | | |
| . 1 | For 2 puncheons, 55 *l.* at 3 months, — | 110 | 00 | 00 |
| | *Sundries* Drs to *Caſh*, 75 *l.* | | | |
| . 8 | *John Angus*, remitted him in full, — *L.* 35 | | | |
| .18 | *John Tait*, lent him on demand, — 40 | | | |
| . 1 | | 75 | 00 | 00 |
| | 3d. | | | |
| .13 | *James Price our warehouſe* Dr to *ditto our account of bills*, | | | |
| .18 | 150 *l.* | | | |
| | For 2000 check-handkerchiefs, at 1 *s.* 6 *d.* bought for our warehouſe in *London*, for which drawn on ditto *Price*, at 4 months, — — — | 150 | 00 | 00 |
| | 5th. | | | |
| .18 | *George Gordon's account current* Dr to *Sundries*, 616 *l.* 6 *d.* | | | |
| .19 | To *Ja. Johnſton*, for ſtockings, at 6 mon. *L.* 147 0 0 | | | |
| .19 | To *Alexander Munro*, for linen, ditto 320 7 0 | | | |
| .19 | To *Thomas Hill*, for ſhoes, ditto, — 60 0 0 | | | |
| .19 | To *Charles Wright*, ditto, ditto, — 48 13 0 | | | |
| . 1 | To *Caſh*, for charges, — — 25 0 0 | | | |
| .10 | To *Profit and Loſs*, for commiſſion, at 2½ 15 0 6 | | | |
| | | 616 | 00 | 06 |
| | *Per* the *Peggy*. | | | |
| . 1 | *Sundries* Drs to *the Schooner Peggy*, 130 *l.* 1 *s.* | | | |
| .18 | To *Caſh*, for nett freight of 100 bales, *L.* 100 0 | | | |
| . 1 | *George Gordon's account-current*, at 5 *per cent.* 30 1 | | | |
| | | 130 | 01 | 00 |
| | 7th. | | | |
| .18 | *George Gordon's acc.-cur.* Dr to *Sundries*, 18 *l.* 19 *s.* 2 *d.* | | | |
| . 9 | To *Hamilton's office*, for premium of 200 *l.* on board the *Peggy*, at 2½ *per cent.* — *L.* 5 0 0 | | | |
| .13 | To *Inſurance-account*, 432 *l.* underwrote by me, ditto, — — — 10 16 0 | | | |
| .10 | To *Profit and Loſs*, for brokerage, — 3 3 2 | | | |
| | | 18 | 19 | 02 |

*September*

| | | l. | s. | d |
|---|---|---|---|---|
| | *September* 8th. | | | |
| .9 .13 | *Hamilton's office* Dr to *Insurance account*, 12 *l.* 10 *s.*<br>Insured 500 *l.* on board the *Peggy*, at 2½ *per cent.* | 12 | 10 | 00 |
| | 9th. | | | |
| .1 .13 | *Cash* Dr to *Insurance-account*, 30 *l.*<br>Insured to *John Brown*, upon the *Hopewell*, from *Newfoundland* to *Leghorn*, 1000 *l.* at 3 *per cent.* — | 30 | 00 | 00 |
| | 11th. | | | |
| .1 .7 | *Cash* Dr to *John Dunlop my account of tobacco*, 1748 *l.* 1 *s.* 7½ *d.*<br>For nett proceeds 32556 *guilders*, remitted in two bills at 60 days sight, sold at 1 *per cent.* — | 1748 | 01 | 7½ |
| .11 .2 .1 | *Sundries* Drs to *Cash*, 1800 *l.*<br>*Thistle Bank*, to account, — — *L.* 800<br>*Bills receivable* for *James Green*'s bond, — 1000 | 1800 | 00 | 00 |
| | 12th. | | | |
| .2 .1 | *Ship Tibby* Dr to *Cash*, 20 *l.*<br>Paid my ½ repairs, — — — | 20 | 00 | 00 |
| | 13th. | | | |
| .19 .18 | *Silk gauzes* Dr to *James Price our account of bills*, 333 *l.* 6 *s.* 8 *d.*<br>For 200 pieces, containing 2000 yards, at 3 *s.* 4 *d.* for which drawn to *John Philips*, at 100 days date, — — — — | 333 | 06 | 08 |
| | 15th. | | | |
| .1 .1 | *Cash* Dr to *India stock*, 401 *l.* 14 *s.*<br>For 300 at 130 *per cent.* which with 3 *per cent.* exchange, is — — — | 401 | 14 | 00 |
| .11 .1 | *Thistle Bank* Dr to *Cash*, 350 *l.*<br>Paid in to account, — — — | 350 | 00 | 00 |
| | 17th. | | | |
| .13 .19 .1 | *James Price our warehouse* Dr to *Sundries*, 336 *l.*<br>To *Silk gauzes*, 200 pieces, of *John Philips*, *L.* 333 6 8<br>To *Cash*, for charges, — — 2 13 4 | 336 | 00 | 00 |
| | Dispatched to *Leith*, to be shipped *per* Mr *Thomas Gordon*, for our warehouse, *London*. | | | |
| | 20th. | | | |
| .1 .4 | *Cash* Dr to *Bernard Jones my account of bills*, 1025 *l.*<br>Drawn to *James Fleming*, at 20 days date, for *L.* 500<br>And — — — 500<br>2½ *per cent.* exchange, — — 25 | 1025 | 00 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *September* 20th. | | | |
| .4 | *Bernard Jones my account of bills* Dr to *Caſh*, 1001 *l.* 5 *s.* | | | |
| .1 | Remitted at 80 days date *Granger* on *Tomlinſon*, L. 1000 o | | | |
| | Exchange at $\frac{1}{8}$ *per cent.* — — 1 5 | | | |
| | | 1001 | 05 | 00 |
| | 22d. | | | |
| .2 | *Bills receivable* Dr to *George Gordon's account of ſugar*, | | | |
| .7 | 250 *l.* 7 *s.* 6 *d.* | | | |
| | Sold *John Pagan* 10 hhds, containing 99 *cwt*, 3 *qrs*, nett, at 52 *s.* and received his acceptance at 3 months, for — — — | 250 | 07 | 06 |
| .7 | *George Gordon's account of ſugar* Dr to *Profit and Loſs*, | | | |
| .10 | 86 *l.* 11 *s.* 9 *d.* | | | |
| | For charges, intereſt, and commiſſion on the ſales of his ſugar, — — — | 86 | 11 | 09 |
| | 23d. | | | |
| .3 | *Voyage to Philadelphia* Dr to *Sundries*, 534 *l.* 8 *s.* | | | |
| .20 | To *Fra. Peacock*, for hardware, at 6 mon. *L.* 500 o | | | |
| .1 | To *Caſh*, for charges and $\frac{1}{2}$ freight, — 18 o | | | |
| .9 | To *Hamilton's office*, to cover 530 *l.* at 3 *per cent.* 16 8 | | | |
| | | 534 | 08 | 00 |
| | *Per* the *Diligence*, for my ſtore, *James Hamilton.* | | | |
| .20 | *Ship Sailwell* Dr to *Bills payable*, 950 *l.* | | | |
| .8 | For value of ditto, granted my acceptance at 6 mon. to Meſſ. *Brown* and comp. — — | 950 | 00 | 00 |
| | 24th. | | | |
| .8 | *Bills payable* Dr to *Sundries*, 950 *l.* | | | |
| .11 | To *Thiſtle Bank*, for my draught, — *L.* 920 o | | | |
| .1 | To *Caſh*, — — — 1 10 | | | |
| .10 | To *Profit and Loſs*, for commiſſion and diſcount, 28 10 | | | |
| | | 950 | 00 | 00 |
| | Taken up my acceptance to Meſſ. *Brown* and comp. | | | |
| | 25th. | | | |
| .11 | *Thiſtle Bank* Dr to *James Price our warehouſe*, 515 *l.* | | | |
| .13 | For a bank poſt-bill at ſight, ſold the Thiſtle Bank, at 3 *per cent.* premium, — — | 515 | 00 | 00 |
| | 26th. | | | |
| .18 | *George Gordon his acc. current* Dr to *Bills payable*, 500 *l.* | | | |
| .8 | Accepted his draught to *John Glaſford*, at 20 days ſight, for — — — — | 500 | 00 | 00 |

*September*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *September* 28th. | | | |
| .13 | *James Price our warehouſe* Dr to *Sundries*, 572 *l.* 10 *s.* | | | |
| .11 | To *Thiſtle Bank*, for my draught in part of 1060 groſs of incle, bought of the incle-company, *L.* 400 0 | | | |
| .20 | To *Incle-company*, for balance, at 3 months, 172 10 | | | |
| | | 572 | 10 | 00 |
| | Sent to *Thomas Gordon*, to ſhip for *James Price*, *London*. | | | |
| | 30th. | | | |
| .20 | *Thomas Hill and company* Dr to *Ship Sailwell*, 750 *l.* | | | |
| .20 | For freight out and home of a voyage to *St Kitts*, | 750 | 00 | 00 |
| .15 | *Charges of merchandiſe* Dr to *Caſh*, 59 *l.* 10 *s.* | | | |
| . 1 | Expended this month, — — | 59 | 10 | 00 |
| | *October* 3d. | | | |
| .20 | *John Green* Dr to *Sundries*, 508 *l.* 15 *s.* | | | |
| . 4 | To *Bernard Jones my account of bills*, at 50 days date, — — — *L.* 500 0 | | | |
| | Exchange, — — 7 10 | | | |
| .10 | To *Profit and Loſs*, for intereſt, — — 1 5 | | | |
| | | 508 | 15 | 00 |
| | *Sundries* Drs to *John Green*, 508 *l.* 15 *s.* | | | |
| . 4 | *Bernard Jones my account of bills*, for *Blandy* on *Philips*, at 80 days date, — *L.* 207 10 | | | |
| . 2 | *Bills receivable* for ditto *Green*'s, at 1 month, 301 5 | | | |
| .20 | | 508 | 15 | 00 |
| | 5th. | | | |
| . 2 | *Bills receivable* Dr to *John Cribbin our account of Oſnaburgs*, 321 *l.* 17 *s.* | | | |
| .17 | For ditto *Cribbin*'s on *Gibſon* and *Balfour*, *Nov.* 1. remitted in full of nett proceeds of our *Oſnaburgs*, | 321 | 17 | 00 |
| | 7th. | | | |
| . 3 | *Voyage to Philadelphia* Dr to *Sundries*, 387 *l.* 2 *s.* 2 *d.* | | | |
| .21 | To *Univerſal Wareroom*, for goods, at 12 months, *L.* 350 0 0 | | | |
| . 1 | To *Caſh*, for charges and ½ freight, 25 10 0 | | | |
| . 9 | To *Hamilton's office*, for prem. at 3 *per cent.* 11 12 2 | | | |
| | | 387 | 02 | 02 |
| | *Per* the *Edinburgh*. | | | |
| | 9th. | | | |
| .13 | *Inſurance-account* Dr to *Bills payable*, 500 *l.* | | | |
| . 8 | Settled with *John Carliſle*, on his loſs *per* the *Betſy*, and granted bill, at 3 months, for — | 500 | 00 | 00 |
| | 12th. | | | |
| . 1 | *Sundries* Drs to *Rum*, 240 *l.* | | | |
| . 2 | *Caſh*, in part of 4 puncheons, at 60 *l.* — *L.* 50 | | | |
| . 1 | *Bills receivable*, for *William Miller*'s, at 3 mon. 190 | | | |
| | | 240 | 00 | 00 |

*October*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *October* 13th. | | | |
| . 3 | *Cuſtomhouſe-debentures* Dr to *George Gordon's account-current*, 2 *l.* | | | |
| .18 | Received for *Shoes*, — — — | | 2 | 00 00 |
| | 15th. | | | |
| .15 | *James Hamilton my account-current* Dr to *Bills payable*, 500 *l.* | | | |
| . 8 | Accepted his draught to *James Ingram*, at 60 days ſight, — — — — | | 500 | 00 00 |
| | 17th. | | | |
| .21 | *Foreign ſpecie* Dr to *Sundries*, 725 *l.* | | | |
| .15 | To *James Hamilton my account-current* remitted, *viz.* | | | |
| | 200 *Moidores* at 26 *s.* — — *L.* 260 | | | |
| | 200 half *Joannes*, 34 *s.* 6 *d.* — 345 | | | |
| | 500 *Dollars*, 4 *s.* — — 100 | | | |
| | In all — — — — 705 | | | |
| . 1 | To *Caſh*, for freight and charges, — 20 | | | |
| | | 725 | 00 | 00 |
| | *Sundries* Drs to *foreign ſpecie*, 758 *l.* 15 *s.* 6 *d.* | | | |
| . 1 | *Caſh*, in part, — — *L.* 8 15 6 | | | |
| .11 | *Thiſtle Bank*, in account, — — 750 0 0 | | | |
| .21 | | 758 | 15 | 06 |
| | Sold my foreign remittance, as under: | | | |
| | 200 *Moidores*, 27 *s.* — — *L.* 270 0 0 | | | |
| | 200 half *Joannes*, 36 *s.* — — 360 0 0 | | | |
| | 500 *Dollars*, 4 *s.* 6 *d.* — — 125 0 0 | | | |
| | ½ *per cent.* premium on the whole, — 3 15 6 | | | |
| | In all — — — 758 15 6 | | | |
| | 19th. | | | |
| . 8 | *Bills payable* Dr to *the Thiſtle Bank*, 500 *l.* | | | |
| .11 | Retired *Gordon*'s draught to *Glaſford*, — | | 500 | 00 00 |
| | 21ſt. | | | |
| .13 | *James Price our warehouſe* Dr to *the Thiſtle Bank*, 370 *l.* | | | |
| .11 | For 2 boxes thread, ſent *Thomas Gordon*, to be ſhipped for *London*, — — — | | 370 | 00 00 |
| | 24th. | | | |
| .18 | *George Gordon's acc.-current* Dr to *Sundries*, 287 *l.* 12 *s.* | | | |
| .21 | To *John Barbour*, for 100 boxes candles, 11970 *lb.* at 6 months, — — *L.* 277 15 | | | |
| . 1 | To *Caſh*, for ſhipping-charges, — 2 17 | | | |
| .10 | To *Profit and Loſs*, for commiſſion, — 7 0 | | | |
| | | 287 | 12 | 00 |
| | *Per* the *Hopewell*, | | | |
| | *October* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *October* 27th. | | | |
| .1 | *Caſh* Dr to *John Bell of Mancheſter*, 201 *l.* 2 *s.* 6 *d.* | | | |
| .12 | Received a bill at ſight, which is paid, — | 201 | 02 | 06 |
| .8 | *Bills payable* Dr to *Caſh*, 200 *l.* | | | |
| .1 | Taken up my acceptance for *John Bell*'s honour, | 200 | 00 | 00 |
| .12 | *John Bell of Mancheſter* Dr to *Profit and Loſs*, 1 *l.* 2 *s.* 6 *d.* | | | |
| .10 | For commiſſion and noting, — — | 1 | 02 | 06 |
| | 28th. | | | |
| .9 | *Hamilton's office* Dr to *Voyage to Philadelphia*, 534 *l.* 8 *s.* | | | |
| .3 | For my cargo, *per* the *Diligence* inſured, — | 534 | 08 | 00 |
| | 30th. | | | |
| | *Sundries* Drs to *Hamilton's office*, 534 *l.* 8 *s.* | | | |
| .10 | *Profit and Loſs*, for premium retained, L. 16 8 | | | |
| .2 | *Bills receivable* for the following, at 3 months, | | | |
| .9 | *Robert Chryſtie*'s, — 100 0 | | | |
| | *John Brown*'s, — 100 0 | | | |
| | *Alexander Campbell*'s, — 100 0 | | | |
| | *James Denniſton*'s, — 100 0 | | | |
| | *Alexander Speir*'s, — 118 0 | | | |
| | 518 0 | 534 | 08 | 00 |
| | 31ſt. | | | |
| .15 | *Charges of merchandiſe* Dr to *Caſh*, 35 *l.* 10 *s.* | | | |
| .1 | Expended this month, — — — | 35 | 10 | 00 |
| | *November* 1ſt. | | | |
| | *Sundries* Drs to *William Fogo*, 162 *l.* | | | |
| .2 | *Bills receivable* for *William Dick*'s, at 1 month, for 10 *s. per* pound, — — — L. 81 | | | |
| .18 | *George Gordon*'s *account-current*, for 10 *s.* abated, 81 | | | |
| .18 | | 162 | 00 | 00 |
| | 2d. | | | |
| .1 | *Caſh* Dr to *Sundries*, 637 *l.* 10 *s.* | | | |
| .16 | To *William Dunlop* in full of *Oſnaburgs*, L. 312 10 | | | |
| .17 | To *Glen* and *Peters*, ditto, — — 325 0 | | | |
| | | 637 | 10 | 00 |
| .11 | *Thiſtle Bank* Dr to *Caſh*, 630 *l.* | | | |
| .1 | Paid in to account, — — — | 630 | 00 | 00 |
| | 5th. | | | |
| .16 | *Oſnaburgs in company* Dr to *Profit and Loſs*, 36 *l.* 17 *s.* | | | |
| .10 | For commiſſion and charges, — — | 36 | 17 | 00 |
| | 6th. | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 623 *l.* 2 *s.* | | | |
| .2 | Received payment of *John Green*'s, — L. 301 5 | | | |
| | And *Gibſon* and *Balfour*'s to *Cribbin*, — 321 17 | | | |
| | | 623 | 02 | 00 |

*November*

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | *l.* | *s.* | *d.* |
| | | | | *November* 6th. | | | | | | | |
| .16 | *Sundries* Drs to *Caſh*, 600 *l.* | | | | | | | | | | |
| .16 | *Simon Keller* to account, | — | — | | | | | L. 150 | | | |
| .11 | *John Gun*, ditto, | — | — | — | | | | 150 | | | |
| . 1 | *Thiſtle Bank*, ditto, | — | — | — | | | | 300 | | | |
| | | | | | | | | | 600 | 00 | 00 |
| | | | | 7th. | | | | | | | |
| .21 | *John Horn my account-current* Dr to *Voyage to Jamaica*, 1561 *l.* 6 *s.* 6 *d.* | | | | | | | | | | |
| .17 | For nett proceeds of cargo, *per* the *Betſy*, | — | | | | | | | 1561 | 06 | 06 |
| | *Sundries* Drs to *John Horn my account-current*, 1911 *l.* 3 *s.* | | | | | | | | | | |
| . 1 | To *Rum*, 60 puncheons, 6250 *gallons*, at 3 *s.* 6 *d.* *per gallon*, | — | — | — | | | | L. 1093 15 | | | |
| .22 | To *Sugar*, 60 hhds, nett 540 *cwt*, at 25 *s.* | | | | | | | 675 0 | | | |
| .10 | To *Profit and Loſs*, for caſks, charges, and | | | | | | | | | | |
| .21 | commiſſion, | — | — | — | | | | 142 8 | | | |
| | | | | | | | | | 1911 | 03 | 00 |
| | *Per* the *Betſy*. | | | | | | | | | | |
| .17 | *Voyage to Jamaica* Dr to *the Thiſtle Bank*, 125 *l.* | | | | | | | | | | |
| .11 | Counted with the maſter of the *Betſy*, and paid him, | | | | | | | | 125 | 00 | 00 |
| | | | | 10th. | | | | | | | |
| . 1 | *Caſh* Dr to *the Thiſtle Bank*, 1440 *l.* | | | | | | | | | | |
| .11 | Received to account, | — | — | — | | | | | 1440 | 00 | 00 |
| | | | | 11th. | | | | | | | |
| . 1 | *Sundries* Drs to *Caſh*, 1452 *l.* 3 *s.* 5 *d.* | | | | | | | | | | |
| .22 | To *Rum*, for duties and charges, | | | | | | | L. 1276 2 11 | | | |
| . 1 | To *Sugar*, ditto, ditto, | — | | | | | | 176 0 6 | | | |
| | | | | | | | | | 1452 | 03 | 05 |
| | Diſcharged the *Betſy*. | | | | | | | | | | |
| | | | | 12th. | | | | | | | |
| .13 | *James Hamilton my ſtore* Dr to *Voyage to Philadelphia*, 1537 *l.* 8 *s.* | | | | | | | | | | |
| . 3 | For cargo *per* the *Houſton*, *per* invoice, | — | | | | | | | 1537 | 08 | 00 |
| . 1 | *Caſh* Dr to *Sundries*, 307 *l.* 10 *s.* | | | | | | | | | | |
| .21 | To *James Hamilton my account-current* for *Gray* on *Danziel* and *Forreſter*, at 20 days ſight, L. 300 0 | | | | | | | | | | |
| .13 | To *ditto my ſtore*, for exchange, at 2½ *per cent.* 7 10 | | | | | | | | | | |
| | | | | | | | | | 307 | 10 | 00 |
| .11 | *Thiſtle Bank* Dr to *Caſh*, 300 *l.* | | | | | | | | | | |
| . 1 | Paid in to account, | — | — | — | | | | | 300 | 00 | 00 |

*November*

| | | l. | s. | d. |
|---|---|---|---|---|
| | November 14th. | | | |
| | *Sundries* Drs to *Bernard Jones my account of bills*, 512 *l.* 10 *s.* | | | |
| .11 | *Thiſtle Bank* in account, — — L. 300 0 | | | |
| .22 | *William Tait*, at 8 days, — — 212 10 | | | |
| .4 | | 512 | 10 | 00 |
| | Drawn to ditto *Tait*, at 30 days date, for — — L. 500 0 | | | |
| | Exchange 2½ *per cent.* — 12 10 | | | |
| | 512 10 | | | |
| | 16th. | | | |
| .11 | *Thiſtle Bank* Dr to *James Price our warehouſe*, 309 *l.* | | | |
| .13 | For a bank-bill, remitted by *James Price* of 300 *l.* ſold at 3 *per cent.* exchange, — — | 309 | 00 | 00 |
| | 17th. | | | |
| .1 | *Caſh* Dr to *Sundries*, 495 *l.* 7 *s.* 6 *d.* | | | |
| .2 | To *Bills receivable*, in full of *Caſper Claſon*'s, L. 494 13 9 | | | |
| .10 | To *Profit and Loſs*, for intereſt, — 0 13 9 | | | |
| | | 495 | 07 | 06 |
| .11 | *Thiſtle Bank* Dr to *Caſh*, 490 *l.* | | | |
| .1 | Paid in to account, — — — | 490 | 00 | 00 |
| | 20th. | | | |
| .1 | *Caſh* Dr to *Bills receivable*, 1019 *l.* 7 *s.* 3 *d.* | | | |
| .2 | Received in full of *Robert Macnair*'s acceptance, | 1019 | 07 | 03 |
| | *Sundries* Drs to *Caſh*, 1000 *l.* | | | |
| .4 | *David Doig*, in full of our acceptance for *Oſnaburgs*, L. 500 | | | |
| .11 | *Thiſtle Bank* to account, — — 500 | | | |
| .1 | | 1000 | 00 | 00 |
| | 22d. | | | |
| .21 | *John Horn my account-current* Dr to *Bills payable*, 349 *l.* 16 *s.* 6 *d.* | | | |
| .8 | Accepted his draught to *George Murdoch*, at 60 days ſight, — — — — | 349 | 16 | 06 |
| | 24th. | | | |
| .2 | *Bills receivable* Dr to *ſugar*, 1215 *l.* | | | |
| .22 | Received *Robert Macnair*'s, for 540 *cwt.* 45 *s.* at 3 months date, — — — | 1215 | 00 | 00 |
| | 25th. | | | |
| .22 | *John Farquhar my account of rum* Dr to *Rum*, 1000 *l.* | | | |
| .1 | Conſigned him 20 puncheons, valued at 50 *l. per* puncheon, to ſell for my account, — — | 1000 | 00 | 00 |
| | 26th. | | | |
| .2 | *Bills receivable* Dr to *Rum*, 1000 *l.* | | | |
| .1 | Sold *Tho. Hutcheſon* 20 punch. 50 *l. per* bill at 6 mon. | 1000 | 00 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *November* 28th. | | | |
| .4 .11 | *Bernard Jones my account of bills* Dr to *the Thistle Bank*, 505 *l.*<br>Remitted *Crosse* on *Coutts*, at 60 days date, for *L.* 500<br>Exchange 1 *per cent.* — — 5<br>Value in account with the bank. | 505 | 00 | 00 |
| | 29th. | | | |
| .1 .22 .18 .10 | *Cash* Dr to *Sundries*, 253 *l.* 8 *s.* 8½ *d.*<br>To *William Tait* in full, — *L.* 212 10 0<br>To *John Tait*, ditto — — 40 0 0<br>To *Profit and Loss*, for interest, — 0 18 8½ | 253 | 08 | 8½ |
| | 30th. | | | |
| .15 .1 | *Charges of merchandise* Dr to *Cash*, 259 *l.* 10 *s.*<br>Paid sundry articles of expense this month, — | 259 | 10 | 00 |
| | *December* 1st. | | | |
| .11 .2 | *Thistle Bank* Dr to *Bills receivable*, 1000 *l.*<br>Received in full of *Alexander Fleming*'s, which I have paid in to the Thistle Bank, — — | 1000 | 00 | 00 |
| | 3d. | | | |
| .18 .11 .1 .10 | *George Gordon's account-current* Dr to *Sundries*, 871 *l.* 5 *s.*<br>To *Thistle Bank*, for herrings, — *L.* 840 0<br>To *Cash*, for shipping-charges, — 10 0<br>To *Profit and Loss*, for commission, — 21 5<br>*Per* the *Glasgow*. | 871 | 05 | 00 |
| | 4th. | | | |
| .18 .22 .1 .10 | *George Gordon's acc.-current* Dr to *Sundries*, 840 *l.* 10 *s.*<br>To *John Godsman* for salmon, on demand, *L.* 800 0<br>To *Cash*, for charges, — — 20 0<br>To *Profit and Loss*, for commission, — 20 10<br>*Per* the *Jesse*. | 840 | 10 | 00 |
| | 5th. | | | |
| .17 .11 | *Schooner Betsy* Dr to *the Thistle Bank*, 25 *l.*<br>For repairs *per* my order, — — | 25 | 00 | 00 |
| | 7th. | | | |
| .22 .4 | *Lottery-tickets* Dr to *Bernard Jones my account of bills*, 62 *l.* 10 *s*<br>For 5 tickets in the state-lottery, bought for my account, — — — — | 62 | 10 | 00 |
| .1 .2 | *Cash* Dr to *Bills receivable*, 81 *l.*<br>Received in full of *William Dick*'s, — | 81 | 00 | 00 |

*December*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *December* 9th. | | | |
| | *Sundries* Drs to *Caſh*, 312 *l.* 12 *s.* | | | |
| .51 | *James Hamilton my account-current* for *Gray* on *Danziel* and *Forreſter* returned, *L.* 300 0 | | | |
| .10 | *Profit and Loſs* for re-exchange, proteſts, | | | |
| .1 | and poſtages, — — — 12 12 | | | |
| | | 312 | 12 | 00 |
| .1 | *Caſh* Dr to *Bernard Jones my account of bills*, 309 *l.* | | | |
| .4 | Drawn at ſight, for — — *L.* 300 | | | |
| | Exchange at 3 *per cent.* — — 9 | | | |
| | | 309 | 00 | 00 |
| | 11th. | | | |
| .15 | *James Hamilton my account-current* Dr to *Profit and Loſs*, | | | |
| .10 | 60 *l.* | | | |
| | For re-exchange on *Gray*'s bill returned to *Philadelphia*, — — — — | 60 | 00 | 00 |
| | 13th. | | | |
| .23 | *Conſolidated annuities* Dr to *Lottery tickets*, 5000 *l.* | | | |
| .22 | Received advice that my ticket, N°. 347. is come up a prize of — — — — | 5000 | 00 | 00 |
| | 15th. | | | |
| .1 | *Sundries* Drs to *Rum*, 1000 *l.* | | | |
| .2 | *Caſh* in part of 20 puncheons, at 50 *l.* *L.* 500 | | | |
| .1 | *Bills receivable* for *Henry Jeffrey*'s, at 12 mon. 500 | | | |
| | | 1000 | 00 | 00 |
| | 16th. | | | |
| .23 | *Exchange-account with Barton and Baillie* Dr to *Caſh*, | | | |
| .1 | 454 *l.* 10 *s.* | | | |
| | For the following bills remitted, to ſell for my acct: | | | |
| | *Brown* on *Fraſer*, at 60 days date, *L.* 120 0 | | | |
| | *Johnſton* on ditto, ditto, — 130 0 | | | |
| | *Watſon* on ditto, ditto, — 200 0 | | | |
| | For value paid here, with 1 *per cent.* exchange, 4 10 | | | |
| | | 454 | 10 | 00 |
| | 18th. | | | |
| .23 | *Exchange-account with Barton and Baillie* Dr to *the* | | | |
| .11 | *Thiſtle Bank*, 404 *l.* | | | |
| | Remitted *Todd* on *Skey*, *Kenrick*, and *Man*, at 60 days date, — — — *L.* 400 | | | |
| | Exchange 1 *per cent.* — — 4 | | | |
| | | 404 | 00 | 00 |
| | Paid for *per* order on the Thiſtle Bank. | | | |
| .8 | *Bills payable* Dr to *Thiſtle Bank*, 500 *l.* | | | |
| .11 | Taken up my acceptance for *James Hamilton*, — | 500 | 00 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *December* 20th. | | | |
| . 1 | *Caſh* Dr to *Exchange-account with Barton and Baillie*, | | | |
| .23 | 860 *l.* 12 *s.* 6 *d.* in full of my remittances of the 16th and 18th, — — — — | 860 | 12 | 06 |
| .11 | *Thiſtle Bank* Dr to *Caſh*, 800 *l.* | | | |
| . 1 | Paid in to account, — — — | 800 | 00 | 00 |
| | 22d. | | | |
| .23 | *Exchange-account with Barton and Baillie* Dr to *Thiſtle* | | | |
| .11 | *Bank*, 1000 *l.* | | | |
| | For ſundry bills remitted them, at 80 days date *par*, | 1000 | 00 | 00 |
| | 25th. | | | |
| . 1 | *Caſh* Dr to *Bills receivable*, 250 *l.* 7 *s.* 6 *d.* | | | |
| . 2 | Received in full of *John Pagan*'s acceptance, — | 250 | 07 | 06 |
| . 4 | *Bernard Jones my account of bills* Dr to *Caſh*, 250 *l.* | | | |
| . 1 | Remitted him *Brown* on *Johnſton*, at 80 days date *par*, | 250 | 00 | 00 |
| | 26th. | | | |
| .11 | *Thiſtle Bank* Dr to *Exchange-account with Barton and* | | | |
| . 4 | *Baillie*, 1005 *l.* in full of my remittance of the 22d, to be paid by the New Bank on the 28th, — | 1005 | 00 | 00 |
| | 27th. | | | |
| .23 | *George Barclay, Belfaſt, my account-current* Dr to *Voyage* | | | |
| .13 | *to Belfaſt*, 197 *l.* 10 *s.* | | | |
| | For nett proceeds of *aſhes*, — — | 197 | 10 | 00 |
| .18 | *George Gordon his account-current* Dr to *Sundries*, 192 *l.* | | | |
| — | 11 *s.* 10 *s.* | | | |
| .23 | To *George Barclay my account-current*, for | | | |
| | proviſions with charges from *Cork*, | | | |
| | *per* the *Glaſgow*, — *L.* 190 13 10 | | | |
| .10 | To *Profit and Loſs*, for my commiſſion, | | | |
| | at 1 *per cent.* — — 1 18 0 | | | |
| | | 192 | 11 | 10 |
| . 1 | *Caſh* Dr to *Profit and Loſs*, 25 *l.* | | | |
| .10 | Received one year's intereſt of *Beverley*'s bond, | 25 | 00 | 00 |
| . 1 | *Caſh* Dr to *Sundries*, 1014 *l.* 13 *s.* 2 *d.* | | | |
| . 2 | To *Bills receivable* in full of *John Green*'s bond, | | | |
| | *L.* 1000 0 0 | | | |
| .10 | To *Profit and Loſs*, for intereſt, — 14 13 2 | | | |
| | | 1014 | 13 | 02 |
| | *December* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | December 27th. | | | |
| | *Sundries* Drs to *James Hamilton my ſtore*, 4870 *l.* 10 *s.* 6 *d.* | | | |
| .15 | *James Hamilton my account-current*, for money received ſince his ſettlement, *L.* 2374 11 6 | | | |
| .23 | Ditto *my account on time*, for outſtanding debts, — — — 1250 9 0 | | | |
| .24 .13 | *Balance* for goods on hand, *per* inventory, 1245 10 0 | | | |
| | | 4870 | 10 | 06 |
| .13 .15 | *James Hamilton my ſtore* Dr to *ditto my account-current*, 234 *l.* 11 *s.* 6 *d.* For charges ſince his ſettlement on the ſtore, — | 234 | 11 | 06 |
| .11 .1 | *Thiſtle Bank* Dr to *Caſh*, 1200 *l.* Paid in to account, — — — | 1200 | 00 | 00 |
| | 28th. | | | |
| .13 .10 | *James Price our warehouſe* Dr to *Profit and Loſs*, 212 *l.* 15 *s.* For my ½ gained at *London*, — — | 212 | 15 | 00 |
| | 29th. | | | |
| .6 .10 | *John Crawford my account in company* Dr to *Profit and Loſs*, 66 *l.* 13 *s.* 4 *d.* — — — For my ⅓ gained on our incle-concern, — | 66 | 13 | 04 |
| | 31ſt. | | | |
| .15 .1 | *Charges of merchandiſe* Dr to *Caſh*, 42 *l.* 15 *s.* Expended this month, — — — | 42 | 15 | 00 |

CASH-

| | | Fo | l. | s. | d. |
|---|---|---|---|---|---|
| | *July* 1764. *Dr* | | | | |
| 2 | To *Sundries*, — — — — | | 57 | 17 | 01 |
| 10 | To *Thiſtle Bank*, in part of a caſh-account, — | 11 | 100 | 00 | 00 |
| 13 | To *George Crawford*, to account of our deal-concern, | 12 | 100 | 00 | 00 |
| 17 | To *Deals in company with George Crawford*, received in full, — — — | 11 | 248 | 02 | 06 |
| 26 | To *Algernoon Sidney's account of ſilk*, — | 6 | 125 | 00 | 00 |
| 27 | To *Inſurance-account*, for premium, — — | 13 | 20 | 00 | 00 |
| 29 | To *Cuſtomhouſe-debentures*, — — — | 3 | 1 | 17 | 06 |
| 30 | To *Sundries*, — — — | | 276 | 09 | 00 |
| | Received this month, — — | | 929 | 06 | 01 |
| | *Auguſt* 1764. *Dr* | | | | |
| 1 | To *Bills receivable*, in full of *Robert Pollock*'s, | 2 | 60 | 00 | 00 |
| 8 | To *Ship Tibby*, received nett, — — | 2 | 168 | 12 | 00 |
| 12 | To *Bernard Jones my account of bills*—drawn, | 4 | 611 | 05 | 00 |
| 20 | To *Oſnaburgs in company* with *Keller* and *Gun*, | 16 | 300 | 00 | 00 |
| 29 | To *Thiſtle Bank*, - - - - to account, — | 11 | 6 | 05 | 00 |
| 30 | To *Bernard Jones my account of bills*—drawn, | 4 | 510 | 00 | 00 |
| | Received this month, — — | | 1656 | 02 | 00 |

| | *July* 1764. *Cr* | Fo | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|
| 1 | By *John Ranken*, paid him in full, — — | 7 | 105 | 19 | 00 |
| 5 | By *Swediſh deals in company*, advanced for 5000, | 11 | 200 | 00 | 00 |
| 7 | By *Hamilton's offic.*, in full of premiums, — | 9 | 47 | 18 | 07 |
| 8 | By *Sundries*, — — — — | | 185 | 00 | 00 |
| 12 | By *Swediſh deals in company*,—paid charges, — | 11 | 5 | 10 | 00 |
| 15 | By *James Dunlop*, — — — | 9 | 200 | 00 | 00 |
| 17 | By *George Crawford*, in full of his ½ nett proceeds, | 12 | 117 | 11 | 06¾ |
| 24 | By *Voyage to Belfaſt*, for charges, — — | 13 | 3 | 07 | 06 |
| 26 | By *Thiſtle Bank*, - - - - to account, — | 11 | 200 | 00 | 00 |
| 29 | By *Voyage to Philadelphia*, for charges, — | 3 | 15 | 17 | 04 |
| 30 | By *Bernard Jones my account of bills* remitted, | 4 | 200 | 00 | 00 |
| — | By *Thiſtle Bank*, to account, — — | 11 | 100 | 00 | 00 |
| 31 | By *Charges of merchandiſe*, expended this month, | 15 | 35 | 10 | 00 |
| | Paid this month, — — — | | 1416 | 13 | 11¾ |

| | *Auguſt* 1764. *Cr* | | | | |
|---|---|---|---|---|---|
| 10 | By *Bernard Jones my account of bills*, — | 4 | 0 | 02 | 06 |
| 12 | By ditto ditto, remitted in three bills, — | 4 | 700 | 00 | 00 |
| 14 | By *Oſnaburgs in company*, advanced by me, — | 16 | 70 | 00 | 00 |
| 20 | By *Sundries*, — — — | | 166 | 13 | 04 |
| — | By *Bills payable* to *David Hutcheſon*, — | 8 | 120 | 00 | 00 |
| 25 | By *John Cribbin our account of Oſnaburgs*, for charges, | 17 | 4 | 03 | 00 |
| 30 | By *Bernard Jones my account of bills* remitted, | 4 | 500 | 00 | 00 |
| 31 | By *Charges of merchandiſe*, expended this month, | 15 | 65 | 08 | 06¼ |
| | Paid this month, — — — | | 1626 | 07 | 04¼ |

| | | Fo | l. | s. | d. |
|---|---|---|---|---|---|
| | *September* 1764. *Dr* | | | | |
| 1 | To *Sundries*, — — — — | | 45 | 07 | 06 |
| 5 | To *the Schooner Peggy*, — — | 1 | 100 | 00 | 00 |
| 9 | To *Insurance-account*, for premium, — | 13 | 30 | 00 | 00 |
| 11 | To *John Dunlop my account of tobacco*, for proceeds, | 7 | 1748 | 01 | 07½ |
| 15 | To *India stock*, with exchange, — — | 1 | 401 | 14 | 00 |
| 20 | To *Bernard Jones my account of bills*—drawn, | 4 | 1025 | 00 | 00 |
| | Received this month, — — | | 3350 | 03 | 01½ |
| | *October* 1764. *Dr* | | | | |
| 12 | To *Rum*, in part, — — — | 1 | 50 | 00 | 00 |
| 17 | To *Foreign specie*, ditto, — — | 21 | 8 | 15 | 06 |
| 27 | To *John Bell of Manchester*, — — | 12 | 201 | 02 | 06 |
| | Received this month, — — | | 259 | 18 | 00 |

| | | Fo | l. | s. | d. |
|---|---|---|---|---|---|
| | *September* 1764. *Cr* | | | | |
| 1 | By *Sundries*, — — — | | 75 | 00 | 00 |
| 5 | By *George Gordon's account-current*, for charges, | 18 | 25 | 00 | 00 |
| 11 | By *Sundries*, — — — | | 1800 | 00 | 00 |
| 12 | By *Ship Tibby*, for repairs, — — | 2 | 20 | 00 | 00 |
| 15 | By *Thistle Bank*, paid to account, — — | 11 | 350 | 00 | 00 |
| 17 | By *James Price our warehouse*, for charges, — | 13 | 2 | 13 | 04 |
| 20 | By *Bernard Jones my account of bills*, remitted, | 4 | 1001 | 05 | 00 |
| 23 | By *Voyage to Philadelphia*, for charges and ½ freight, | 3 | 18 | 00 | 00 |
| 24 | By *Bills payable*, — — — | 8 | 1 | 10 | 00 |
| 30 | By *Charges of merchandise*, expended this month, | 15 | 59 | 10 | 00 |
| | Paid this month, — — | | 3352 | 18 | 04 |
| | *October* 1764. *Cr* | | | | |
| 7 | By *Voyage to Philadelphia*, for charges, and ½ freight, | 3 | 25 | 10 | 00 |
| 17 | By *Foreign specie*, for freight and charges, — | 21 | 20 | 00 | 00 |
| 24 | By *George Gordon's account-current*, for charges, | 18 | 2 | 17 | 00 |
| 27 | By *Bills payable*, retired *Bell*'s draught, — | 8 | 200 | 00 | 00 |
| 31 | By *Charges of merchandise*, expended this month, | 15 | 35 | 10 | 00 |
| | Paid this month, — — — | | 283 | 17 | 00 |

| | | Fo | l. | s. | d. |
|---|---|---|---|---|---|
| | *November* 1764. *Dr* | | | | |
| 2 | To *Sundries*, — — — | | 637 | 10 | 00 |
| 6 | To *Bills receivable*, in full of ſundries, — | 2 | 623 | 02 | 00 |
| 10 | To *Thiſtle Bank*, to account, — — | 11 | 1440 | 00 | 00 |
| 12 | To *Sundries*, — — — | | 307 | 10 | 00 |
| 17 | To *Sundries*, — — — — | | 495 | 07 | 06 |
| 20 | To *Bills receivable*, in full of *Macnair*'s, — | 2 | 1019 | 07 | 03 |
| 29 | To *Sundries*, — — — | | 253 | 08 | 08½ |
| | Received this month, — — | 1 | 4776 | 05 | 05½ |
| | *December* 1764. *Dr* | | | | |
| 7 | To *Bills receivable*, in full of *William Dick*'s, | 2 | 81 | 00 | 00 |
| — | To *Bernard Jones my account of bills*—drawn, — | 4 | 309 | 00 | 00 |
| 15 | To *Rum*, in payment of 20 puncheons, — | 1 | 500 | 00 | 00 |
| 20 | To *Exchange-account* with *Barton* and *Baillie*, recd | 23 | 860 | 12 | 06 |
| 25 | To *Bills receivable*, in full of *Pagan*'s, — | 2 | 250 | 07 | 06 |
| 27 | To *Profit and Loſs*, in full of *Beverley*'s intereſt, | 10 | 25 | 00 | 00 |
| — | To *Sundries*, in full of *Green*'s bond, with intereſt, | | 1014 | 13 | 02 |
| | Received this month, — — | | 3040 | 13 | 02 |

| | | Fo | l. | s. | d. |
|---|---|---|---|---|---|
| | *November* 1764. *Cr* | | | | |
| 2 | By *Thiſtle Bank*, to account, — — | 11 | 630 | 00 | 00 |
| 6 | By *Sundries*, — — — | | 600 | 00 | 00 |
| 11 | By *ditto*, for duty and charges of *Jamaica* goods, | | 1452 | 03 | 05 |
| 12 | By *Thiſtle Bank*, to account, — — | 11 | 300 | 00 | 00 |
| 17 | Ditto ditto, — — — | | 490 | 00 | 00 |
| 20 | By *Sundries*, — — — | | 1000 | 00 | 00 |
| 30 | By *Charges of merchandiſe*, expended this month, | 15 | 259 | 10 | 00 |
| | Paid this month, — — — | | 4731 | 13 | 05 |
| | *December* 1764. *Cr* | | | | |
| 3 | By *George Gordon's acc.-current*, for ſhipping-charges, | 18 | 10 | 00 | 00 |
| 4 | By *ditto*, ditto, — — | | 20 | 00 | 00 |
| 9 | By *Sundries*, — — — | | 312 | 12 | 00 |
| 16 | By *Exchange-account* with *Barton* and *Baillie*, remitted, | 23 | 454 | 10 | 00 |
| 20 | By *Thiſtle Bank*, to account, — — | 11 | 800 | 00 | 00 |
| 25 | By *Bernard Jones my account of bills*, remitted, — | 4 | 250 | 00 | 00 |
| 27 | By *Thiſtle Bank*, to account, — — | 11 | 1200 | 00 | 00 |
| 31 | By *Charges of merchandiſe*, expended this month, | 15 | 42 | 15 | 00 |
| | Paid this month, — — — | | 3089 | 17 | 00 |

# ALPHABET FOR


A.

| | Fol. |
|---|---|
| Angus (John) | 8 |
| Aſhes | 12 |
| Annuities conſolid. | 23 |

B.

| | Fol. |
|---|---|
| Bills receivable | 2 |
| Bills payable | 8 |
| Bell (John) | 12 |
| Britiſh linen comp. | 14 |
| Barclay and Bogles | 15 |
| Betſy (Schooner) | 17 |
| Barbour (John) | 21 |
| Barclay (Geo.) my account-current | 23 |
| Balance | 24 |

C.

| | Fol. |
|---|---|
| Caſh | 1 |
| Cuſtomhouſe-debentures | 3 |
| Coutts (Samuel) | 4 |
| Crawford (Gideon) his account-current | 5 |
| Crawford (John) my account in comp. | 6 |
| Colvin (Alexander) | 12 |
| Crawford (George) | 12 |
| Charges of merchandiſe | 15 |
| Crawford (Jo. and comp.) | 15 |
| Cribbin (John our account of Oſnaburgs | 17 |

D.

| | Fol. |
|---|---|
| Doig (David) | 4 |
| Dunlop (John) my account-current | 6 |
| Dunlop (John) my account of tobac. | 7 |
| Dunlop (James) | 9 |
| Donaldſon (Alex.) | 14 |
| Dickſon (Robert) | 14 |
| Dunlop (William) | 16 |

E.

| | Fol. |
|---|---|
| Ewing (Walter) | 8 |
| Elliot (Will.) my account-current | 9 |
| Exchange account with Barton and Baillie | 23 |

F.

| | Fol. |
|---|---|
| Ferguſon (Anthony) | 12 |
| Fogo (William) | 18 |
| Foreign ſpecie | 21 |
| Farquhar (John) my account of rum | 22 |

G.

| | Fol. |
|---|---|
| Gordon (Geo.) his account of ſugar | 7 |
| Glaſg. manufactory | 8 |
| Gun (John) | 16 |
| Glen and Peters | 17 |
| Gordon (Geo.) his account-current | 18 |
| Green (John) | 20 |
| Godſman (John) | 22 |

H.

| | Fol. |
|---|---|
| Houſe in Trongate | 3 |
| Houſe in Gallowgate | 5 |
| Houſehold-furniture | 6 |
| Hamilton's office | 9 |
| Hamilton (Ja.) my ſtore | 13 |
| Hat-factory | 14 |
| Hamilton (James) my account-current | 15 |
| Hill (Thomas) | 19 |
| Hill (Tho.) and comp. | 20 |
| Horn (John) my account-current | 21 |
| Hamilton (James) my account on time | 23 |

I.

| | Fol. |
|---|---|
| India ſtock | 1 |
| Jones (Bern.) my account of bills | 4 |
| Inſurance-account | 13 |
| Johnſton (James) | 19 |
| Incle-company | 20 |

K.

| | Fol. |
|---|---|
| Kellar (Simon) | 16 |

L.

| | Fol. |
|---|---|
| Lottery-tickets | 22 |

M.

| | Fol. |
|---|---|
| Mackay (John) | 3 |
| Martin (William) | 14 |
| Munro (Alexander) | 19 |

| N. | Fol. |
|---|---|

| O. | Fol. |
|---|---|
| Oſnaburgs | 5 |
| Oſnaburgs in comp. | 16 |

| P. | Fol. |
|---|---|
| Peggy (Schooner) | 1 |
| Philips (John) | 6 |
| Profit and Loſs | 10 |
| Price (James) our warehouſe | 13 |
| Price (James) our account of bills | 18 |
| Peacock (Francis) | 20 |

| Q. | Fol. |
|---|---|

| R. | Fol. |
|---|---|
| Rum | 1 |
| Ranken (John) | 7 |

| S. | Fol. |
|---|---|
| Sidney (Algernoon's) account of ſilks | 6 |
| Sidney (Algernoon's) account-current | 7 |
| Stock | 7 |
| Shoe-factory | 9 |
| Schaw (Gideon) my account-current | 9 |
| Swediſh deals in comp. | 11 |
| Silk gauzes | 19 |
| Ship Sailwell | 20 |
| Sugar | 22 |

| T. | Fol. |
|---|---|
| Tibby (Ship) | 2 |
| Thiſtle Bank | 11 |
| Tait (John) | 18 |
| Tait (William) | 22 |

| U. | Fol. |
|---|---|
| Univerſal wareroom | 21 |

| V. | Fol. |
|---|---|
| Voy. to Philadelphia | 3 |
| Voyage to London | 5 |
| Voyage to Belfaſt | 13 |
| Voyage to Jamaica | 17 |

| W. | Fol. |
|---|---|
| Wright (Charles) | 19 |

| Y. | Fol. |
|---|---|

| Z. | Fol. |
|---|---|

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Caſh,* | | Dr | | | | |
| 1764 | | To *Stock, per* balance, | — | — | | 504 | 02 | 05 |
| *July* | | To *Sundries,* received this month, | | — | | 929 | 06 | 01 |
| *Aug.* | | Ditto, ditto, | — | — | | 1656 | 02 | 00 |
| *Sept.* | | Ditto, ditto, | — | — | | 3350 | 03 | 01½ |
| *Oct.* | | Ditto, ditto, | — | — | | 259 | 18 | 00 |
| *Nov.* | | Ditto, ditto, | — | — | | 4776 | 05 | 05½ |
| *Dec.* | | Ditto, ditto, | — | — | | 3040 | 13 | 02 |
| | | | | | | 14516 | 10 | 03 |
| | | *India Stock,* | | Dr | | | | |
| *July* | 1 | To *Stock,* at 120 *per cent.* | — | 300 | 7 | 360 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loſs,* gained, | — | — | 10 | 41 | 14 | 00 |
| | | | | 300 | | | | |
| | | | | | | 401 | 14 | 00 |
| | | *Rum,* | | Dr | *Punch.* | | | |
| *July* | 1 | To *Stock,* at 45 *l. per* punch. for | | 26 | 7 | 1170 | 00 | 00 |
| *Nov.* | 7 | To *John Horn my acc.-current,* for | | 60 | 21 | 1093 | 15 | 00 |
| | 11 | To *Caſh,* for duty and charges, | | | 1 | 1276 | 02 | 11 |
| *Dec.* | 31 | To *Profit and Loſs,* gained, | — | | 10 | 810 | 02 | 01 |
| | | | | 86 | | 4350 | 00 | 00 |
| | | *Schooner Peggy,* | | Dr | | | | |
| *July* | 1 | To *Stock,* for prime coſt, | — | — | 7 | 570 | 00 | 00 |
| *Aug.* | 29 | To *Thiſtle Bank,* for repairs, | — | — | 11 | 35 | 10 | 00 |
| *Dec.* | 31 | To *Profit and Loſs,* gained, | — | — | 10 | 94 | 11 | 00 |
| | | | | | | 700 | 01 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| 1764 | | | | | | | | |
| *July* | | By *Sundries,* paid this month, | — | | | 1416 | 13 | 11¾ |
| *Aug.* | | Ditto, ditto, | — | — | | 1626 | 07 | 04½ |
| *Sept.* | | Ditto, ditto, | — | — | | 3352 | 18 | 04 |
| *Oct.* | | Ditto, ditto, | — | — | | 283 | 17 | 00 |
| *Nov.* | | Ditto, ditto, | — | — | | 4731 | 13 | 05 |
| *Dec.* | | Ditto, ditto, | — | — | | 3089 | 17 | 00 |
| | | By *Balance* remaining, | — | — | | 15 | 03 | 02 |
| | | | | | | 14516 | 10 | 03 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| *Sept.* | 15 | By *Cash,* with exchange, sold at 130 *per cent.* | — | — | 300 | 1 | 401 | 14 | 00 |
| | | | | | 300 | | 401 | 14 | 00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | *Punch.* | | | | |
| *Aug.* | 28 | By *Bills receivable,* for | — | | 20 | 2 | 1000 | 00 | 00 |
| *Sept.* | 1 | By *John Mackay,* for | — | | 2 | 3 | 110 | 00 | 00 |
| *Oct.* | 12 | By *Sundries,* for | — | — | 4 | | 240 | 00 | 00 |
| *Nov.* | 25 | By *John Farquhar my acct of rum,* | | | 20 | 22 | 1000 | 00 | 00 |
| | 26 | By *Bills receivable,* for | — | | 20 | 2 | 1000 | 00 | 00 |
| *Dec.* | 15 | By *Sundries,* for | — | — | 20 | | 1000 | 00 | 00 |
| | | | | | 86 | | 4350 | 00 | 00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| *Sept.* | 5 | By *Sundries,* for freight, | — | — | | 130 | 01 | 00 |
| | | By *Balance,* for prime cost, | — | | 24 | 570 | 00 | 00 |
| | | | | | | 700 | 01 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Ship Tibby,* Dr | | | | | |
| 1764 | | | | | | | |
| *July* | 1 | To *Stock, per* balance, — — | | 7 | 500 | 00 | 00 |
| *Sept.* | 12 | To *Caſh,* for repairs, — — — | | 1 | 20 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loſs,* gained, — | | 10 | 148 | 12 | 00 |
| | | | | | 668 | 12 | 00 |
| | | *Bills receivable,* Dr | | | | | |
| *July* | 1 | To *Stock,* for the following, *viz.* | | | | | |
| | | *John Beverley*'s bond, — | *Nov.* 11. | 7 | 500 | 00 | 00 |
| | | *Alexander Campbell*'s acceptance, | *overdue.* | 7 | 57 | 10 | 00 |
| | | *Robert Pollock*'s ditto, — | *July* 23. | 7 | 60 | 00 | 00 |
| | 17 | To *Aſhes,* for *William Moffat*'s ditto, | *Jan.* $\frac{17}{20}$. | 12 | 106 | 05 | 00 |
| *Aug.* | 5 | To *George Gordon's account of ſugar,* for *Caſper Claſon*'s, — — | *Nov.* $\frac{5}{8}$. | 7 | 494 | 13 | 09 |
| | 17 | To *ditto,* for *Robert Macnair*'s, | *ditto* $\frac{17}{20}$. | 7 | 1019 | 07 | 03 |
| | 28 | To *Rum,* for *Alexander Fleming*'s, | *Nov.* 28. *Dec.* 1. | 1 | 1000 | 00 | 00 |
| *Sept.* | 17 | To *Caſh,* for *James Green*'s bond, | | 1 | 1000 | 00 | 00 |
| | 22 | To *George Gordon's account of ſugar,* for *John Pagan*'s, — — | *Dec.* $\frac{22}{25}$. | 7 | 250 | 07 | 06 |
| *Oct.* | 3 | To *John Green, per* bill at — | *Nov.* $\frac{3}{6}$. | 20 | 301 | 05 | 00 |
| | 5 | To *John Cribbin our account of Oſnaburgs,* on *Gibſon* and *Balfour,* | *ditto* $\frac{1}{4}$. | 17 | 321 | 17 | 00 |
| | 12 | To *Rum,* for *William Miller*'s, | *Jan.* $\frac{12}{15}$. | 1 | 190 | 00 | 00 |
| | 30 | To *Hamilton's office,* for the following, at — — — | *Jan.* 30. *Feb.* 2. | | | | |
| | | *Robert Chryſtie*'s, — | | 9 | 100 | 00 | 00 |
| | | *John Brown*'s, — | | 9 | 100 | 00 | 00 |
| | | *Alexander Campbell*'s, — | | 9 | 100 | 00 | 00 |
| | | *James Denniſton*'s, — | | 9 | 100 | 00 | 00 |
| | | *Alexander Speir*'s, — | | 9 | 118 | 00 | 00 |
| *Nov.* | 1 | To *William Fogo,* for *Will. Dick*'s, at | *Dec.* $\frac{1}{4}$. | 18 | 81 | 00 | 00 |
| | 24 | To *Sugar,* for *Robert Macnair*'s, at | *Feb.* $\frac{24}{25}$. | 22 | 1215 | 00 | 00 |
| | 26 | To *Rum,* for *Thomas Hutcheſon*'s, at | *May* $\frac{26}{29}$. | 1 | 1000 | 00 | 00 |
| *Dec.* | 15 | To *ditto,* for *Henry Jaffrey*'s, at | *Dec.* $\frac{15}{18}$. | 1 | 500 | 00 | 00 |
| | | | | | 8615 | 05 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Aug.* | 8 | By *Caſh,* received my $\frac{1}{2}$ freight nett, — | 1 | 168 | 12 | 00 |
| *Dec.* | 31 | By *Balance,* for prime coſt, — — | 24 | 500 | 00 | 00 |
| | | | | 668 | 12 | 00 |
| | | *Contra,* Cr | | | | |
| *July* | 2 | By *Caſh,* in full of *Alexander Campbell*'s, | 1 | 57 | 10 | 00 |
| *Aug.* | 1 | Ditto, ditto, *Robert Pollock*'s, — | 1 | 60 | 00 | 00 |
| *Nov.* | 5 | Ditto, ditto, *John Green*'s, — | 1 | 301 | 05 | 00 |
| | | Ditto, ditto, *Gibſon* and *Balfour*'s, | 1 | 321 | 17 | 00 |
| | 17 | Ditto, ditto, *Caſper Claſon*'s, — | 1 | 494 | 13 | 09 |
| | 20 | Ditto, ditto, *Robert Macnair*'s, — | 1 | 1019 | 07 | 03 |
| *Dec.* | 1 | By *the Thiſtle Bank,* in full of *Alex. Fleming*'s, | 11 | 1000 | 00 | 00 |
| | 7 | By *Caſh,* in full of *William Dick*'s, — | 1 | 81 | 00 | 00 |
| | 22 | Ditto, ditto, *John Pagan*'s acceptance, | 1 | 250 | 07 | 06 |
| | 27 | Ditto, ditto, *John Green*'s bond, — | 1 | 1000 | 00 | 00 |
| | 31 | By *Balance* outſtanding, — — | 24 | 4029 | 05 | 00 |
| | | | | 8615 | 05 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *House in Trongate,* Dr | | | | |
| 1764 | | | | | | |
| *July* | 1 | To *Stock*, for prime coſt, — — | 7 | 1200 | 00 | 00 |
| *Aug.* | 29 | To *Thiſtle Bank*, for repairs, — — | 11 | 20 | 10 | 00 |
| | | | | 1220 | 10 | 00 |
| | | *Voyage to Philadelphia,* Dr | | | | |
| *July* | 1 | To *Stock*, *per* balance, — — | 7 | 2226 | 10 | 06 |
| | 29 | To *Sundries*, *per* the *Houſton*, — — | | 1537 | 8 | 00 |
| *Sept.* | 23 | To *Sundries*, *per* the *Diligence*, — | | 534 | 8 | 00 |
| *Oct.* | 7 | To *Sundries*, *per* the *Edinburgh*, — | | 387 | 2 | 02 |
| | | | | 4685 | 8 | 08 |
| | | *John Mackay,* Dr | | | | |
| *July* | 1 | To *Stock*, *per* account, — — | 7 | 45 | 00 | 00 |
| *Sept.* | 1 | To *Rum*, at 3 months, — — | 1 | 110 | 00 | 00 |
| | | | | 155 | 00 | 00 |
| | | *Cuſtomhouſe-debentures,* Dr | | | | |
| *July* | 1 | To *Stock*, for a debenture-bill, — | 7 | 1 | 17 | 06 |
| *Oct.* | 13 | To *George Gordon's account-current*, received for ſhoes, — — — | 18 | 2 | 00 | 00 |
| | | | | 3 | 17 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Dec.* | 31 | By *Balance*, for prime coſt, — — | 24 | 1200 | 00 | 00 |
| — | | By *Profit and Loſs*, — — | 10 | 20 | 10 | 00 |
| | | | | 1220 | 10 | 00 |
| | | *Contra*, Cr | | | | |
| *July* | 27 | By *James Hamilton my ſtore*, for cargo, *per* the *Dunlop*, — — — | 13 | 1408 | 00 | 06 |
| *Aug.* | 1 | By *ditto*, *per* the *Nightingale*, — — | 13 | 818 | 10 | 00 |
| *Oct.* | 28 | By *Hamilton's office*, *per* the *Diligence*, — | 9 | 534 | 08 | 00 |
| *Nov.* | 12 | By *James Hamilton my ſtore*, *per* the *Houſton*, | 13 | 1537 | 08 | 00 |
| *Dec.* | 31 | By *Balance*, *per* the *Edinburgh*, not arrived, | 24 | 387 | 02 | 02 |
| | | | | 4685 | 08 | 08 |
| | | *Contra*, Cr | | | | |
| *Sept.* | 1 | By *Caſh*, in full of his account, — | 1 | 45 | 00 | 00 |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 110 | 00 | 00 |
| | | | | 155 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *July* | 29 | By *Caſh*, received payment of a debenture-bill, | 1 | 1 | 17 | 06 |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 2 | 00 | 00 |
| | | | | 3 | 17 | 06 |

*Bernard Jones my account of bills*, Dr

| 1764 | | | Fo | D. | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| July | 1 | To *Stock*, *per* balance, — | 7 | | 0 | 0 | 0 | 152 | 18 | 3 5/7 |
| | 30 | To *Cash*, remitted *Tait* on *Fraser*, | 1 | 85 | 0 | 0 | 0 | 200 | 00 | 0 |
| Aug. | 10 | To *Cash*, — — — | 1 | | 0 | 0 | 0 | 0 | 02 | 6 |
| | 12 | *Stevenson* on *Wimpy*, — | 1 | 90 | 0 | 0 | 0 | 200 | 00 | 0 |
| | | *Young* on *Parkhill*, — | 1 | 90 | 0 | 0 | 0 | 200 | 00 | 0 |
| | | *Brown* on *Johnston*, — | 1 | 90 | 0 | 0 | 0 | 300 | 00 | 0 |
| | 30 | *Chalmers* on *Barclay*, — | 1 | 80 | 0 | 0 | 0 | 300 | 00 | 0 |
| | | *Jaffrey* on *Stonehouse*, — | 1 | 80 | 0 | 0 | 0 | 200 | 00 | 0 |
| Sept. | 20 | *Granger* on *Tomlinson*, — | 1 | 80 | 1 | 5 | 0 | 1000 | 00 | 0 |
| Oct. | 3 | To *John Green*, for *Blandy* on *Philips*, | 20 | 80 | 0 | 0 | 0 | 207 | 10 | 0 |
| Nov. | 28 | To *Thistle Bank*, remitted *Crosse* on *Coutts*, — — | 11 | 60 | 5 | 0 | 0 | 500 | 00 | 0 |
| Dec. | 28 | To *Cash*, remitted *Brown* on *Johnston*, — — — | 1 | 80 | 0 | 0 | 0 | 250 | 00 | 0 |
| | 31 | To *Profit and Loss*, gained by exchange, — — | 10 | | 69 | 0 | 0 | | | |
| | | To *Balance* due him, — | 24 | | 0 | 0 | 0 | 450 | 06 | 2 3/7 |
| | | | | | 175 | 5 | 0 | 3960 | 17 | 00 |

*David Doig, Edinburgh*, Dr

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| July | 1 | To *Stock*, *per* account, — — | 7 | 315 | 00 | 00 |
| Nov. | 20 | To *Cash*, in full of our acceptance for *Osnaburgs*, — — — | 1 | 500 | 00 | 00 |
| | | | | 815 | 00 | 00 |

*Samuel Coutts*, Dr

| | | | | | | |
|---|---|---|---|---|---|---|
| July | 1 | To *Stock*, *per* account, — — | 7 | 75 | 00 | 00 |
| | | | | 75 | 00 | 00 |

*Contra*, Cr

| 1764 | | | Fo | D. | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| July | 15 | By *James Dunlop*, drawn at — | 9 | 90 | 0 | 0 | 0 | 200 | 00 | 0 |
| | 26 | By *Algernoon Sidney's account-current*, | 7 | 90 | 0 | 0 | 0 | 253 | 10 | 0 |
| Aug. | 12 | By *Caſh*, drawn to *Alex. Fleming*, | 1 | 30 | 6 | 0 | 0 | 300 | 00 | 0 |
| | | Ditto, — — | 1 | 40 | 5 | 5 | 0 | 300 | 00 | 0 |
| | 30 | Ditto, to *Elias Burnet*, — | 1 | 30 | 10 | 0 | 0 | 500 | 00 | 0 |
| Sept. | 20 | Ditto, to *James Fleming*, — | 1 | 20 | 12 | 10 | 0 | 500 | 00 | 0 |
| — | | Ditto, ditto, — | 1 | 20 | 12 | 10 | 0 | 500 | 00 | 0 |
| Oct. | 3 | By *John Green*, at — | 20 | 50 | 7 | 10 | 0 | 500 | 00 | 0 |
| Nov. | 14 | By *Sundries*, to *William Tait*, at | | 30 | 12 | 10 | 0 | 500 | 00 | 0 |
| Dec. | 7 | By *Lottery-tickets*, for five, — | 22 | | | | | 62 | 10 | 0 |
| | 9 | By *Caſh*, drawn at ſight, — | 1 | | 9 | 0 | 0 | 300 | 00 | 0 |
| | 31 | By *Profit and Loſs*, *viz.* for Commiſſion on the above account, — — *L.* 9 16 | 10 | | | | | | | |
| | | Intereſt ſince commencement, — 34 6 | | | | | | | | |
| | | Poſtages, ditto, — 0 15 | | | | | | | | |
| | | | | | | | | 44 | 17 | 0 |
| | | | | | 75 | 5 | 0 | 3960 | 17 | 0 |

*Contra*, Cr

| | | | Fo | | | |
|---|---|---|---|---|---|---|
| Aug. | 14 | By *Oſnaburgs in company*, *per* joint acceptance, at 3 months, — — — | 16 | 500 | 00 | 00 |
| | 31 | By *Thiſtle Bank*, for my bill, at 1 day's date, | 11 | 315 | 00 | 00 |
| | | | | 815 | 00 | 00 |

*Contra*, Cr

| | | | | | |
|---|---|---|---|---|---|
| Dec. | 31 | By *Balance*, — — — | 75 | 00 | 00 |
| | | | 75 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Houſe in Gallowgate,* | | Dr | | | | |
| 1764 | | | | | | | | |
| *July* | 1 | To *Stock*, for prime coſt, | — | — | 7 | 720 | 00 | 00 |
| *Aug.* | 29 | To *Thiſtle Bank*, for repairs, | — | — | 11 | 37 | 15 | 00 |
| | | | | | | 757 | 15 | 00 |

| | | *Oſnaburgs,* | Dr | Pcs. | Yds. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| *July* | 1 | To *Stock*, | — | — | 2 | 200 | 7 | 5 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loſs*, gained, | | | | | 10 | 0 | 08 | 04 |
| | | | | 2 | 200 | | | 5 | 08 | 04 |

| | | *Gideon Crawford his acc.-current,* | Dr | | | | |
|---|---|---|---|---|---|---|---|
| *July* | 1 | To *Stock, per* balance, | — | — | 7 | 0 | 06 | 03 |
| | | | | | | 0 | 06 | 03 |

| | | *Voyage to London,* | | Dr | | | | |
|---|---|---|---|---|---|---|---|---|
| *July* | 1 | To *Stock, per* the *Lovely Nancy*, | | — | 7 | 468 | 06 | 08 |
| *Dec.* | 31 | To *Profit and Loſs*, gained, | — | — | 11 | 58 | 02 | 04 |
| | | | | | | 526 | 09 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra* | | *Cr* | | | | |
| 1764 | | | | | | | | |
| *Dec.* | 31 | By *Balance*, for prime coſt, — — | | | 24 | 720 | 00 | 00 |
| | | By *Profit and Loſs*, — — | | | 10 | 37 | 15 | 00 |
| | | | | | | 757 | 15 | 00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra*, | *Cr* | *Pcs.* | *Yds.* | | | | |
| *July* | 29 | By *Voyage to Philadelphia*, at $6\frac{1}{2}$ *d.* for, — — | | 2 | 200 | 3 | 5 | 08 | 04 |
| | | | | 2 | 200 | | | | |
| | | | | | | | 5 | 08 | 04 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Contra*, | | *Cr* | | | | | |
| *Dec.* | 31 | By *Profit and Loſs*, given up, — | | 10 | | 0 | 06 | 03 |
| | | | | | | 0 | 06 | 03 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Contra*, | | *Cr* | | | | | |
| *July* | 30 | By *Gideon Schaw my account-current*, for nett proceeds, — — — | | 9 | 520 | 17 | 06 | |
| | | By *Caſh*, for exchange, — — | | 1 | 5 | 11 | 06 | |
| | | | | | 526 | 09 | 00 | |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Algernoon Sidney's acct of silks, Dr* | | | | |
| 1764 | | | | | | |
| *July* | 1 | To *Stock*, for charges, — — — | 7 | 3 | 15 | 00 |
| | 26 | To *Profit and Loss*, for charges and commission, | 11 | 17 | 15 | 00 |
| | | To *ditto his account-current*, for nett proceeds, | 7 | 556 | 00 | 00 |
| | | | | 577 | 10 | 00 |
| | | *John Crawford my acct in comp. Dr* | | | | |
| *July* | 1 | To *Stock*, *per* balance, — — | 7 | 800 | 00 | 00 |
| *Dec.* | 29 | To *Profit and Loss*, for my $\frac{1}{3}$ gained, — | 11 | 66 | 13 | 04 |
| | | | | 866 | 13 | 04 |
| | | *John Philips, Paisley, Dr* | | | | |
| *July* | 1 | To *Stock*, *per* account, — — | 7 | 105 | 00 | 00 |
| *Dec.* | 31 | To *Balance*, — — — | 24 | 91 | 10 | 00 |
| | | | | 196 | 10 | 00 |
| | | *Household-furniture, Dr* | | | | |
| *July* | 1 | To *Stock*, for — — — | 7 | 450 | 00 | 00 |
| | | | | 450 | 00 | 00 |
| | | *John Dunlop my account-current, Dr* | | | | |
| *July* | 1 | To *Stock*, *per* balance, — — | 7 | 178 | 19 | $3\frac{1}{2}$ |
| | | | | 178 | 19 | $3\frac{1}{2}$ |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *July* | 1 | By *Stock* ſold, — — — | 7 | 452 | 10 | 00 |
| | 25 | By *Caſh*, for 50 *lb.* at 50 *s. per lb.* — | 1 | 125 | 00 | 00 |
| | | | | 577 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 866 | 13 | 04 |
| | | | | 866 | 13 | 04 |
| | | *Contra,* Cr | | | | |
| *July* | 29 | By *Voyage to Philadelphia, per* account, — | 3 | 196 | 10 | 00 |
| | | | | 196 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 450 | 00 | 00 |
| | | | | 450 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| | | By *ditto my account of tobacco,* — | 7 | 178 | 19 | 3 5/8 |
| | | | | 178 | 19 | 3 5/8 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *John Dunlop my acct of tobacco, Dr* | | | | |
| 1764 | | | | | | |
| *July* | 1 | To *Stock, per* balance, — — | 7 | 1397 | 19 | 10 |
| | | To *ditto my account-current,* — | 6 | 178 | 19 | 03½ |
| | | To *Profit and Loss,* — — | 10 | 171 | 02 | 06 |
| | | | | 1748 | 01 | 07½ |
| | | *George Gordon's acct of sugar, Dr* | | | | |
| *July* | 1 | To *Stock, per* balance, for 80 hhds, — | 7 | 342 | 05 | 00 |
| *Sept.* | 22 | To *Profit and Loss,* for charges, interest, and commission, — — | 10 | 86 | 11 | 09 |
| | | To *ditto his account-current,* for nett proceeds, | 18 | 1597 | 11 | 09 |
| | | | | 2026 | 08 | 06 |
| | | *Alger. Sidney's account-current, Dr* | | | | |
| *July* | 1 | To *Stock, per* balance, — — | 7 | 302 | 10 | 00 |
| | 26 | To *Bernard Jones my account of bills,* remitted him, — — — | 4 | 253 | 10 | 00 |
| | | | | 556 | 00 | 00 |
| | | *Stock, Dr* | | | | |
| *July* | 1 | To *Sundries, as per Journal,* — | | 2964 | 10 | 11 |
| | | To *Balance,* neat of my estate, — | 24 | 17917 | 16 | 08½ |
| | | | | 20882 | 07 | 07½ |
| | | *John Ranken, Dr* | | | | |
| *July* | 8 1 | To *Cash,* paid him in full, — | 1 | 105 | 19 | 00 |
| | | | | 105 | 19 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Sept.* | 11 | By *Caſh,* for nett proceeds, — | | 1 | 1748 | 01 | 07½ |
| | | | | | 1748 | 01 | 07½ |

| | | | | Hhds | | | | |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | | |
| *Aug.* | 5 | By *Bills receivable,* ſold *Caſper Claſon,* | | 20 | 2 | 494 | 13 | 09 |
| | 17 | By *ditto,* ſold *Robert Macnair,* | | 40 | 2 | 1019 | 07 | 03 |
| | 27 | By *Sundries,* ſold, — — | | 10 | | 262 | 00 | 00 |
| *Sept.* | 22 | By *Bills receivable,* ſold *John Pagan,* | | 10 | 2 | 250 | 07 | 06 |
| | | | | 80 | | 2026 | 08 | 06 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| *July* | 26 | By *ditto his account of ſilks,* for nett proceeds, | | 6 | 556 | 00 | 00 |
| | | | | | 556 | 00 | 00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| *July* | 1 | By *Sundries,* as *per Journal,* — | | | 12512 | 00 | 08¾ |
| *Dec.* | 31 | By *Profit and Loſs,* gained ſince 1ſt *July* laſt, | | 10 | 8370 | 06 | 10½ |
| | | | | | 20882 | 07 | 07½ |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| *July* | 1 | By *Stock, per* balance, — — | | 7 | 105 | 19 | 00 |
| | | | | | 105 | 19 | 00 |

| | | | Fo | l. | s. | d |
|---|---|---|---|---|---|---|
| | | *Bills payable,* Dr | | | | |
| 1764 | | | | | | |
| *Aug.* | 20 | To *Sundries,* paid *David Hutcheſon,* — | | 405 | 10 | 00 |
| *Sept.* | 24 | To *Sundries,* paid *Brown and company,* — | | 950 | 00 | 00 |
| *Oct.* | 19 | To *Thiſtle Bank,* retired *Gordon*'s to *Glaſford,* | 11 | 500 | 00 | 00 |
| | 27 | To *Caſh,* retired *John Bell*'s draught, — | 1 | 200 | 00 | 00 |
| *Dec.* | 10 | To *ditto,* retired *Hamilton*'s to *Ingram,* — | 1 | 500 | 00 | 00 |
| | 31 | To *Balance,* — to *John Carliſle, Jan.* $\frac{9}{12}$. | 24 | 500 | 00 | 00 |
| | | To *ditto,* — to *George Murdoch, Jan.* $\frac{22}{25}$. — | 24 | 349 | 16 | 06 |
| | | | | 3405 | 06 | 06 |
| | | *Glaſgow manufactory,* Dr | | | | |
| | | To *Balance,* — — — | 24 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |
| | | *John Angus, Perth,* Dr | | | | |
| *Sept.* | 1 | To *Caſh,* remitted him in full, — | 1 | 35 | 00 | 00 |
| | | | | 35 | 00 | 00 |
| | | *Walter Ewing,* Dr | | | | |
| *July* | 8 | To *Caſh,* in full, — — — | 1 | 165 | 00 | 00 |
| — | | To *Profit and Loſs,* abated for prompt payment, | 10 | 5 | 10 | 00 |
| | | | | 170 | 10 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | | |
| 1764 | | | | | | | |
| *July* | 1 | By *Stock*, to *David Hutcheſon*, | *Aug.* 29. | 7 | 405 | 10 | 00 |
| | 24 | By *John Bell*, accepted for his honour, — — | *Oct.* 27. | 12 | 200 | 00 | 00 |
| *Sept.* | 23 | By *Ship Sailwell*, to *Brown and comp.* | *Mar.* 23. | 20 | 950 | 00 | 00 |
| | 26 | By *George Gordon's account-current*, | *Oct.* 19. | 18 | 500 | 00 | 00 |
| *Oct.* | 9 | By *Inſurance-account* to *John Carliſle*, | *Jan.* 12. | 13 | 500 | 00 | 00 |
| | 15 | By *James Hamilton my acc.-current*, | *Dec.* 12. | 15 | 500 | 00 | 00 |
| *Nov.* | 22 | By *John Horn my account-current*, | *Jan.* 25. | 21 | 349 | 16 | 06 |
| | | | | | 3405 | 06 | 06 |
| | | *Contra,* Cr | | | | | |
| *July* | 1 | By *Stock*, *per* account, — — | | 7 | 250 | 00 | 00 |
| | | | | | 250 | 00 | 00 |
| | | *Contra,* Cr | | | | | |
| | | By *Stock*, *per* account, — — | | 7 | 35 | 00 | 00 |
| | | | | | 35 | 00 | 00 |
| | | *Contra,* Cr | | | | | |
| | | By *Stock*, *per* balance, — — | | 7 | 170 | 10 | 00 |
| | | | | | 170 | 10 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Shoe-factory,* Dr | | | | |
| 1763 | | | | | | |
| *July* | 8 | To *Cash,* in full, — — | 1 | 20 | 00 | 00 |
| — | | To *Profit and Loss,* abated for prompt payment, | 10 | 0 | 15 | 00 |
| | | | | 20 | 15 | 00 |
| | | *Hamilton's office,* Dr | | | | |
| *July* | 7 | To *Cash,* in full to this date, — — | 10 | 47 | 18 | 07 |
| *Sept.* | 8 | To *Insurance-account* on the *Peggy,* 500 *l.* | 13 | 12 | 10 | 00 |
| *Oct.* | 28 | To *Voyage to Philadelphia, per* the *Diligence,* 534 *l.* 8 *s.* — — — | 3 | 534 | 08 | 00 |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 72 | 10 | 02 |
| | | | | 667 | 06 | 09 |
| | | *James Dunlop,* Dr | | | | |
| *July* | 15 | To *Sundries,* as *per Journal,* — | | 407 | 18 | 04 |
| | | | | 407 | 18 | 04 |
| | | *William Elliot my acc.-current,* Dr | | | | |
| | | To *Balance,* — — — | 24 | 818 | 10 | 00 |
| | | | | 818 | 10 | 00 |
| | | *Gideon Schaw my acc.-current,* Dr | | | | |
| *July* | 30 | To *Voyage to London,* for nett proceeds, — | 5 | 520 | 17 | 06 |
| | | | | 520 | 17 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *July* | 1 | By *Stock, per* balance, — — | 7 | 20 | 15 | 00 |
| | | | | 20 | 15 | 00 |
| | | *Contra,* Cr | | | | |
| *July* | 1 | By *Stock, per* balance, — — | 7 | 47 | 18 | 07 |
| | 29 | By *Voyage to Philadelphia, per* the *Houſton*, 1485 *l.* | 3 | 52 | 00 | 00 |
| *Sept.* | 7 | By *George Gordon's acc.-cur. per* the *Peggy*, 200 *l.* | 18 | 5 | 00 | 00 |
| | 23 | By *Voy. to Philadelphia, per* the *Diligence*, 530 *l.* | 3 | 16 | 08 | 00 |
| *Oct.* | 7 | By *ditto, per* the *Edinburgh*, — 387 *l.* | 3 | 11 | 12 | 02 |
| | 30 | By *Sundries*, ſettled the loſs on the *Diligence*, | | 534 | 8 | 00 |
| | | | | 667 | 06 | 09 |
| | | *Contra,* Cr | | | | |
| *July* | 1 | By *Stock, per* balance, — — | 7 | 407 | 18 | 04 |
| | | | | 407 | 18 | 04 |
| | | *Contra,* Cr | | | | |
| *July* | 1 | By *Stock, per* balance, — — | 7 | 818 | 10 | 00 |
| | | | | 818 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *July* | 1 | By *Stock, per* balance, — — | 7 | 250 | 00 | 00 |
| | 30 | By *Caſh*, — — — | 1 | 270 | 17 | 06 |
| | | | | 520 | 17 | 06 |

| | | *Profit and Loss*, Dr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| *Oct.* | 30 | To *Hamilton's office*, for premium retained of cargo, *per* the *Diligence*, — — | 9 | 16 | 8 | 00 |
| *Nov.* | 7 | To *John Horn my account-current*, for casks, charges, and commission, — | 21 | 142 | 8 | 00 |
| *Dec.* | 9 | To *Cash*, for re-exchange on *Gray*'s bill, | 1 | 12 | 12 | 00 |
| | | To *House in Trongate*, for repairs, — | 3 | 20 | 10 | 00 |
| | | To *House in Gallowgate*, ditto, — | 5 | 37 | 15 | 00 |
| | | To *Bernard Jones my account of bills*, for commission and charges, — — | 4 | 44 | 17 | 00 |
| | | To *Gideon Crawford his account-current*, given up, — — — | 5 | 0 | 06 | 03 |
| | | To *Insurance-account*, lost, — — | 13 | 426 | 14 | 00 |
| | | To *Charges of merchandise*, lost, — | 15 | 498 | 03 | 06¼ |
| | | To *Schooner Betsy*, for repairs, — | 17 | 25 | 00 | 00 |
| | | To *Stock*, for nett gain, since 1st *July* last, | 7 | 8370 | 06 | 10¾ |
| | | | | 9595 | 00 | 07¼ |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| July | 2 | By *Caſh*, for intereſt, — — — | 1 | 0 | 07 | 01 |
| | 8 | By *Sunaries, per Journal*, — — | | 6 | 05 | 00 |
| | 15 | By *James Dunlop*, abated, — — | 9 | 7 | 18 | 04 |
| | 17 | By *Deals in company*, for commiſſion, and other charges, — — | 11 | 7 | 09 | 04½ |
| | 26 | By *Alg. Sidney's account of ſilk*, ditto, ditto, | 6 | 17 | 15 | 00 |
| Aug. | 20 | By *Bills payable*, for diſcount, — | 8 | 0 | 10 | 00 |
| Sept. | 1 | By *Caſh*, for intereſt, — — | 1 | 0 | 07 | 06 |
| | 5 | By *George Gordon's acc.-current*, for commiſſion, | 18 | 15 | 00 | 06 |
| | 7 | By ditto, ditto, ditto, — | 18 | 3 | 03 | 02 |
| | 22 | By ditto, *his account of ſugar*, ditto, — | 7 | 86 | 11 | 09 |
| | 24 | By *Bills payable*, for commiſſion and diſcount, | 8 | 28 | 10 | 00 |
| Oct. | 3 | By *John Green*, for intereſt, — — | 20 | 1 | 05 | 00 |
| | 24 | By *Geo. Gordon's account-current*, for commiſſion, &c. — — — | 18 | 7 | 00 | 00 |
| | 27 | By *John Bell* of *Mancheſter*, ditto, — | 12 | 1 | 02 | 06 |
| Nov. | 5 | By *Oſnaburgs in company*, for ditto, — | 16 | 36 | 17 | 00 |
| | 17 | By *Caſh*, for intereſt, — — | 1 | 0 | 13 | 09 |
| | 29 | By ditto, ditto, — — | 1 | 0 | 18 | 08½ |
| Dec. | 3 | By *George Gordon's account-current*, for commiſſion, — — — | 8 | 21 | 05 | 00 |
| | 4 | By ditto, ditto, ditto, — | 8 | 20 | 10 | 00 |
| | 11 | By *James Hamilton my account-current*, for re-exchange, — — — | 15 | 60 | 00 | 00 |
| | 27 | By *George Gordon's account-current*, for commiſſion, — — — | 8 | 1 | 18 | 00 |
| | — | By *Caſh*, for intereſt on *Beverley*'s bond, | 1 | 25 | 00 | 00 |
| | — | By ditto, ditto, on *Green*'s bond, — | 1 | 14 | 13 | 02 |
| | 28 | By *James Price our warehouſe*, for my ½ gain, | 13 | 212 | 15 | 00 |
| | 29 | By *John Crawford my account in company*, for my ⅓, gained, — — | 6 | 66 | 13 | 04 |
| | 31 | By *Sundries*, gained on my articles of trade, | 25 | 8950 | 11 | 05¾ |
| | | | | 9595 | 00 | 07¾ |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Swediſh deals in company with George Crawford,* | *Dr* | | | | |
| 1764 | | | | | | | |
| *July* | 5 | To *Caſh*, at 40 *l. per* 1000, each ½ concerned, for — — | 5000 | 1 | 200 | 00 | 0 |
| | 12 | To *Caſh*, paid charges from *Greenock*, | | 1 | 5 | 10 | 0 |
| | 17 | To *Profit and Loſs*, for charges, commiſſion, and intereſt, — | | 10 | 7 | 9 | 1½ |
| | | To ditto, for my ½, gained, — | | 10 | 17 | 11 | 5¾ |
| | | To *George Crawford*, for his ½, gained, | | 12 | 17 | 11 | 5¾ |
| | | | 5000 | | 248 | 02 | 6 |
| | | *Thiſtle Bank,* | *Dr* | | | | |
| *July* | 26 | To *Caſh*, paid to account, — — | | 1 | 200 | 00 | 00 |
| | 30 | To ditto, ditto, — — | | 1 | 100 | 00 | 00 |
| *Aug.* | 1 | To *Sundries*, ditto, — — | | | 303 | 00 | 00 |
| | 27 | To *George Gordon's account of ſugar*, ditto, | | 7 | 100 | 00 | 00 |
| | 31 | To *David Doig, Edinburgh*, ditto, — | | 4 | 315 | 00 | 00 |
| *Sept.* | 11 | To *Caſh*, to account, — — | | 1 | 800 | 00 | 00 |
| | 15 | To ditto, ditto, — — | | 1 | 350 | 00 | 00 |
| | 25 | To *James Price our warehouſe*, ditto, — | | 13 | 515 | 00 | 00 |
| *Oct.* | 17 | To *Foreign ſpecie*, ditto, — — | | 21 | 750 | 00 | 00 |
| *Nov.* | 2 | To *Caſh*, ditto, — — | | 1 | 630 | 00 | 00 |
| | 6 | To ditto, ditto, — — — | | 1 | 300 | 00 | 00 |
| | 11 | To ditto, ditto, — — | | 1 | 300 | 00 | 00 |
| | 14 | To *Bernard Jones my account of bills*, ditto, | | 4 | 300 | 00 | 00 |
| | 16 | To *James Price our warehouſe*, ditto, — | | 13 | 309 | 00 | 00 |
| | 17 | To *Caſh*, ditto, — — | | 1 | 490 | 00 | 00 |
| | 20 | To ditto, ditto, — — — | | 1 | 500 | 00 | 00 |
| *Dec.* | 1 | To *Bills receivable*, ditto, — — | | 2 | 1000 | 00 | 00 |
| | 20 | To *Caſh*, ditto, — — | | 1 | 800 | 00 | 00 |
| | 26 | To *Barton* and *Baillie*, ditto, — | | 23 | 1005 | 00 | 00 |
| | 27 | To *Caſh*, paid to account, — — | | 1 | 1200 | 00 | 00 |
| | | | | | 10267 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *July* | 17 | By *Cash*, received for — | 5000 | 1 | 248 | 02 | 06 |
| | | | 5000 | | 248 | 02 | 06 |
| | | *Contra,* | *Cr* | | | | |
| *July* | 1 | By *Cash*, *per* my order, — — | | 1 | 100 | 00 | 00 |
| | 10 | By *Ashes*, ditto, — — | | 12 | 120 | 00 | 00 |
| | 15 | By ditto, ditto, — — — | | 12 | 20 | 00 | 00 |
| | 25 | By *James Price our warehouse*, ditto, — | | 13 | 500 | 00 | 00 |
| *Aug.* | 6 | By *John Crawford and company*, ditto, | | 15 | 300 | 00 | 00 |
| | 14 | By *Osnaburgs in company*, ditto, — | | 16 | 130 | 00 | 00 |
| | 20 | By *Bills payable*, ditto, — — | | 8 | 285 | 00 | 00 |
| | 29 | By *Sundries*, ditto, — — | | | 100 | 00 | 00 |
| *Sept.* | 24 | By *Bills payable*, ditto, — — | | 8 | 920 | 00 | 00 |
| | 28 | By *James Price our warehouse*, ditto, — | | 13 | 400 | 00 | 00 |
| *Oct.* | 19 | By *Bills payable*, ditto, — — | | 8 | 500 | 00 | 00 |
| | 21 | By *James Price our warehouse*, ditto, — | | 13 | 370 | 00 | 00 |
| *Nov.* | 7 | By *Voyage to Jamaica*, ditto, — | | 17 | 125 | 00 | 00 |
| | 10 | By *Cash*, ditto, — — — | | 1 | 1440 | 00 | 00 |
| | 28 | By *Bernard Jones my account of bills*, ditto, | | 4 | 505 | 00 | 00 |
| *Dec.* | 3 | By *George Gordon's account-current*, ditto, | | 18 | 840 | 00 | 00 |
| | 5 | By *Schooner Betsy*, ditto, —— | | 17 | 25 | 00 | 00 |
| | 18 | By *Exchange-account* with *Barton* and *Baillie*, | | 23 | 404 | 00 | 00 |
| | — | By *Bills payable*, ditto, — — | | 8 | 500 | 00 | 00 |
| | 22 | By *Exchange-account* with *Barton* and *Baillie*, | | 23 | 1000 | 00 | 00 |
| | 31 | By *Balance*, — — — | | 24 | 1683 | 00 | 00 |
| | | | | | 10267 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Aſhes*, Dr | *Caſks.* | | | | |
| 1764 | | | | | | | |
| *July* | 10 | To *Sundries*, for — — | 200 | | 300 | 00 | 00 |
| | 15 | To *Thiſtle Bank*, for carriage, — | | 11 | 20 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loſs*, gained, — | | 10 | 51 | 05 | 00 |
| | | | 200 | | | | |
| | | | | | 371 | 05 | 00 |
| | | *Anthony Ferguſon*, Dr | | | | | |
| *Dec.* | 31 | To *Balance* due him, — — | | 24 | 180 | 00 | 00 |
| | | | | | 180 | 00 | 00 |
| | | *Alexander Colvin, Denovan*, Dr | | | | | |
| *July* | 16 | To *Aſhes*, for 50 caſks, at 42 *s.* at 6 months, | | 12 | 105 | 00 | 00 |
| | | | | | 105 | 00 | 00 |
| | | *George Crawford*, Dr | | | | | |
| *July* | 17 | To *Caſh*, paid him his $\frac{1}{2}$ of nett proceeds on our deals, — — — | | 1 | 117 | 11 | 6¾ |
| | | | | | 117 | 11 | 6¾ |
| | | *John Bell, Mancheſter*, Dr | | | | | |
| *July* | 24 | To *Bills payable*, accepted for his honour, | | 8 | 200 | 00 | 00 |
| *Oct.* | 27 | To *Profit and Loſs*, for commiſſion and noting, | | 10 | 1 | 02 | 06 |
| | | | | | 201 | 02 | 06 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra* Cr | *Casks.* | | | | |
| 1764 | | | | | | | |
| July | 16 | By *Alex. Colvin*, at 42 *s. per* cask, for | 50 | 12 | 105 | 00 | 00 |
| | 17 | By *Bills receivable*, at 42 *s.* 6 *d.* for | 50 | 2 | 106 | 05 | 00 |
| | 24 | By *Voyage to Belfast*, for — | 100 | 13 | 160 | 00 | 00 |
| | | | 200 | | | | |
| | | | | | 371 | 05 | 00 |
| | | *Contra*, Cr | | | | | |
| July | 10 | By *Ashes*, *per* balance of 200 casks, — | | 12 | 180 | 00 | 00 |
| | | | | | 180 | 00 | 00 |
| | | *Contra*, Cr | | | | | |
| | | By *Balance*, — — — | | 24 | 105 | 00 | 00 |
| | | | | | 105 | 00 | 00 |
| | | *Contra*, Cr | | | | | |
| July | 13 | By *Cash* received, to account of his $\frac{1}{2}$ of our deal concern, — — — | | 1 | 100 | 00 | 0 |
| | 26 | By *Swedish deals in comp.* for his $\frac{1}{2}$ gained, | | 11 | 17 | 11 | $6\frac{3}{4}$ |
| | | | | | 117 | 11 | $6\frac{3}{4}$ |
| | | *Contra*, Cr | | | | | |
| Oct. | 27 | By *Cash*, — — — | | 1 | 201 | 02 | 06 |
| | | | | | 201 | 02 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Voyage to Belfaſt,* Dr | | | | |
| 1764 | | | | | | |
| *July* | 24 | To *Sundries, per* the *Nancy,* — — | | 163 | 00 | 06 |
| *Dec.* | 31 | To *Profit and Loſs,* gained, — — | 10 | 34 | 00 | 06 |
| | | | | 197 | 00 | 00 |
| | | *James Price our warehouſe,* Dr | | | | |
| *July* | 25 | To *Thiſtle Bank,* advanced my ½ capital, | 11 | 500 | 00 | 00 |
| *Sept.* | 3 | To *ditto our account of bills,* for handkerchiefs, | 11 | 150 | 00 | 00 |
| | 17 | To *Sundries — per Journal,* — — | | 336 | 00 | 00 |
| | 28 | To ditto, ditto, — — | | 572 | 10 | 00 |
| *Oct.* | 21 | To *Thiſtle Bank,* for thread, — — | 11 | 370 | 00 | 00 |
| *Dec.* | 28 | To *Profit and Loſs,* for my ½ gained at *London,* | 10 | 212 | 15 | 00 |
| | | | | 2141 | 05 | 00 |
| | | *James Hamilton my ſtore,* Dr | | | | |
| *July* | 27 | To *Voyage to Philadelphia, per* the *Dunlop,* | 3 | 1408 | 00 | 06 |
| *Aug.* | 1 | To *ditto, per* the *Nightingale,* — — | 3 | 818 | 10 | 00 |
| *Nov.* | 12 | To *ditto, per* the *Houſton,* — — | 3 | 1537 | 08 | 00 |
| *Dec.* | 27 | To *ditto my account-current,* for charges on the ſtore, — — — | 15 | 234 | 11 | 06 |
| | 31 | To *Profit and Loſs,* gained, — — | 10 | 882 | 10 | 06 |
| | | | | 4881 | 00 | 06 |
| | | *Inſurance account,* Dr | | | | |
| *Oct.* | 9 | To *Bills payable* at 3 months — *Betſy,* 500 *l.* | 8 | 500 | 00 | 00 |
| | | | | 500 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Dec.* | 27 | By *George Barclay my account-current*, for nett proceeds, — — — | 23 | 197 | 10 | 00 |
| | | | | 197 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Sept.* | 25 | By *Thiſtle Bank*, for a poſt-bill with exchange, | 11 | 515 | 00 | 00 |
| *Nov.* | 16 | By *ditto*, — — — | 11 | 309 | 00 | 00 |
| — | | By *ditto our account of bills*, — — | 18 | 483 | 06 | 08 |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 833 | 18 | 04 |
| | | | | 2141 | 05 | 00 |
| | | *Contra,* Cr | | | | |
| *Aug.* | 1 | By *Thiſtle Bank*, for exchange at 1 *per cent.* | 11 | 3 | 00 | 00 |
| *Nov.* | 11 | By *Caſh*, for ditto at 2½ *per cent.* — | 1 | 7 | 10 | 00 |
| *Dec.* | 27 | By *Sundries*, — — — | | 4870 | 10 | 06 |
| | | | | 4881 | 00 | 06 |
| | | *Contra,* Cr | | | | |
| *July* | 27 | By *Caſh*, at 4 *per cent.* on the *Betſy*, 500 *l.* | 1 | 20 | 00 | 00 |
| *Sept.* | 7 | By *Geo. Gordon's acc.-cur.* on the *Peggy*, 432 *l.* | 18 | 10 | 16 | 00 |
| | 8 | By *Hamilton's office* on *ditto*, — 500 *l.* | 9 | 12 | 10 | 00 |
| | 9 | By *Caſh*, on the *Hopewell*, — 1000 *l.* | 1 | 30 | 00 | 00 |
| *Dec.* | 31 | By *Profit and Loſs*, — — | 10 | 426 | 14 | 00 |
| | | | | 500 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *British linen company,* Dr | | | | |
| 1764 | | | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 112 | 10 | 00 |
| | | | | 112 | 10 | 00 |
| | | *Alexander Donaldson,* Dr | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 215 | 11 | 10 |
| | | | | 215 | 11 | 10 |
| | | *Robert Dickson,* Dr | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 220 | 00 | 00 |
| | | | | 220 | 00 | 00 |
| | | *Hat-factory,* Dr | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 356 | 10 | 06 |
| | | | | 356 | 10 | 06 |
| | | *William Martin,* Dr | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 87 | 10 | 00 |
| | | | | 87 | 10 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 *July* | 29 | By *Voyage to Philadelphia, per* account, at 6 mon. | 3 | 112 | 10 | 00 |
| | | | | 112 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *July* | 29 | By *Voyage to Philadelphia, per* account, at 6 mon. | 3 | 215 | 11 | 10 |
| | | | | 215 | 11 | 10 |
| | | *Contra,* Cr | | | | |
| *July* | 29 | By *Voyage to Philadelphia, per* account, at 6 mon. | 3 | 220 | 00 | 00 |
| | | | | 220 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| *July* | 29 | By *Voyage to Philadelphia,* at 6 months, — | 3 | 356 | 10 | 06 |
| | | | | 356 | 10 | 06 |
| | | *Contra,* Cr | | | | |
| *July* | 29 | By *Voyage to Philadelphia, per* account, at 6 mon. | 3 | 87 | 10 | 00 |
| | | | | 87 | 10 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Barclay and Bogles,* Dr | | | | |
| 1764 | | | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 275 | 10 | 00 |
| | | | | 275 | 10 | 00 |
| | | *Charges of merchandiſe,* Dr | | | | |
| *July* | 31 | To *Caſh,* expended this month, — | 1 | 35 | 10 | 00 |
| *Aug.* | 31 | To ditto, ditto, — — | 1 | 65 | 8 | 6¼ |
| *Sept.* | 30 | To ditto, ditto, — — | 1 | 59 | 10 | 00 |
| *Oct.* | 31 | To ditto, ditto, — — | 1 | 35 | 10 | 00 |
| *Nov.* | 30 | To ditto, ditto, — — | 1 | 259 | 10 | 00 |
| *Dec.* | 31 | To ditto, ditto, — — | 1 | 42 | 15 | 00 |
| | | | | 498 | 03 | 6¼ |
| | | *James Hamilton my acct-current,* Dr | | | | |
| *Oct.* | 15 | To *Bills payable* to *James Ingram,* at 60 days date, — — — — | 8 | 500 | 00 | 00 |
| *Dec.* | 9 | To *Caſh,* for *Gray* on *Danziel* and *Forreſter,* returned, — — — | 1 | 300 | 00 | 00 |
| | 11 | To *Profit and Loſs,* for re-exchange on ditto, | 10 | 60 | 00 | 00 |
| | 27 | To *ditto my ſtore,* for caſh received ſince his ſettlement, — — — | 13 | 2374 | 11 | 06 |
| | | | | 3234 | 11 | 06 |
| | | *John Crawford and company,* Dr | | | | |
| *Aug.* | 6 | To *the Thiſtle Bank,* lent at 5 *per cent.* intereſt, | 11 | 300 | 00 | 00 |
| | | | | 300 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *July* | 29 | By *Voyage to Philadelphia, per* account, at 6 mon. | 3 | 275 | 10 | 00 |
| | | | | 275 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Dec.* | 31 | By *Profit and Loss,* — — — | 10 | 498 | 03 | 6¼ |
| | | | | 498 | 03 | 6¼ |
| | | *Contra,* Cr | | | | |
| *Aug.* | 1 | By *Thistle Bank,* for *Dundas* on *Christie,* at 60 days date, — — — | 11 | 300 | 00 | 00 |
| | 27 | By *Sundries,—per Journal,* — — | | 1330 | 00 | 00 |
| *Oct.* | 17 | By *Foreign specie,* remitted me, — | 21 | 705 | 00 | 00 |
| *Nov* | 11 | By *Cash,* for *Gray* on *Danziel,* at 20 days date, | 1 | 300 | 00 | 00 |
| *Dec.* | 27 | By *ditto my store,* for charges on the store, | 13 | 234 | 11 | 06 |
| | 31 | By *Balance,* — — — | 24 | 365 | 00 | 00 |
| | | | | 3234 | 11 | 06 |
| | | *Contra,* Cr | | | | |
| *Dec.* | 31 | By *Balance,* — — — | 24 | 300 | 00 | 00 |
| | | | | 300 | 00 | 00 |

*Osnaburgs in company with Kellar and Gun,* Dr

| 1764 | | | Pcs. | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Aug. | 14 | To *Sundries*, for — — | 400 | 40000 | | 1000 | 00 | 00 |
| Nov | 5 | To *Profit and Loss*, for commission and charges, — | | | 10 | 36 | 17 | 00 |
| | | To *ditto*, for my $\frac{1}{3}$ gained, | | | 10 | 72 | 15 | 08 |
| | | To *Sim. Kellar*, for his $\frac{1}{3}$ gained, | | | 16 | 72 | 15 | 08 |
| | | To *John Gun*, for his $\frac{1}{3}$ gained, | | | 16 | 72 | 15 | 08 |
| | | | 400 | 40000 | | 1255 | 04 | 00 |

*Simon Kellar,* Dr

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Aug. | 20 | To *Cash*, paid him to account, — | | | 1 | 33 | 06 | 08 |
| Nov. | 6 | To ditto, ditto, — — | | | 1 | 150 | 00 | 00 |
| | | | | | | 183 | 06 | 08 |

*John Gun,* Dr

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Aug. | 20 | To *Cash*, paid him to account, — | | | 1 | 133 | 06 | 08 |
| Nov. | 6 | To ditto, ditto, — — | | | 1 | 150 | 00 | 00 |
| | | | | | | 283 | 06 | 08 |

*William Dunlop,* Dr

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Aug. | 14 | To *Osnaburgs in company*, at 2 months, — | | | 16 | 312 | 10 | 00 |
| | | | | | | 312 | 10 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| 1764 | | | *Pcs.* | *Yds.* | | | | |
| *Aug.* | 14 | By *William Dunlop*, at 7¾ *d.* for | 100 | 10000 | 16 | 312 | 10 | 00 |
| | 20 | By *Sundries*, at 7¾ *d.* for — | 200 | 20000 | | 625 | 00 | 00 |
| | 25 | By *John Cribben our account of Osnaburgs*, consigned, — | 100 | 10000 | 17 | 312 | 10 | 00 |
| | | By *ditto*, gained, — | | | 17 | 5 | 04 | 00 |
| | | | 400 | 40000 | | 1255 | 04 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Aug* | 14 | By *Osnaburgs in company*, advanced by him, | | | 16 | 100 | 00 | 00 |
| | | By *ditto*, gained, — — | | | 16 | 72 | 15 | 08 |
| *Dec.* | 31 | By *Balance*, — — — | | | 24 | 10 | 11 | 00 |
| | | | | | | 183 | 06 | 08 |
| | | *Contra,* | | *Cr* | | | | |
| *Aug.* | 14 | By *Osnaburgs in company*, advanced by him, | | | 16 | 200 | 00 | 00 |
| | | By *ditto*, gained, — — — | | | 16 | 72 | 15 | 08 |
| *Dec.* | 31 | By *Balance*, — — — | | | 24 | 10 | 11 | 00 |
| | | | | | | 283 | 06 | 08 |
| | | *Contra,* | | *Cr* | | | | |
| *Nov.* | 2 | By *Cash*, in full of *Osnaburgs*, — | | | 1 | 312 | 10 | 00 |
| | | | | | | 312 | 10 | 00 |

| | | | Fo | l. | s. | a. |
|---|---|---|---|---|---|---|
| | | *Glen and Peters,* Dr | | | | |
| 1764 | | | | | | |
| *Aug.* | 20 | To *Osnaburgs in company,* for a balance, at 2 months, — — — | 16 | 325 | 00 | 00 |
| | | | | 325 | 00 | 00 |
| | | *John Cribben our account of Osnaburgs,* Dr | | | | |
| *Aug.* | 25 | To *Sundries,* as *per Journal,* — | | 316 | 13 | 00 |
| *Dec.* | 31 | To *Osnaburgs in company,* gained, — | 16 | 5 | 4 | 00 |
| | | | | 321 | 17 | 00 |
| | | *Schooner Betsy,* Dr | | | | |
| *Aug.* | 27 | To *James Hamilton my account-current,* bought at *Philadelphia,* — — — | 15 | 300 | 00 | 00 |
| *Dec.* | 5 | To *Thistle Bank,* for repairs, — | 11 | 25 | 00 | 00 |
| | | | | 325 | 00 | 00 |
| | | *Voyage to Jamaica,* Dr | | | | |
| *Aug.* | 27 | To *James Hamilton my account-current,* — | 15 | 1030 | 00 | 00 |
| *Nov.* | 7 | To *the Thistle Bank,* paid the master of the *Betsy,* — — — | 11 | 125 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loss,* gained, — — | 10 | 406 | 06 | 00 |
| | | | | 1561 | 06 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Nov.* | 2 | By *Caſh*, in full of *Oſnaburgs*, — | 1 | 325 | 00 | 00 |
| | | | | 325 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Oct.* | 5 | By *Bills receivable for ditto, Cribben*'s on *Gibſon* and *Balfour*, — — — | 2 | 321 | 17 | 00 |
| | | | | 321 | 17 | 00 |
| | | *Contra*, Cr | | | | |
| *Dec.* | 31 | By *Balance*, for prime coſt, — — | 24 | 300 | 00 | 00 |
| | — | By *Profit and Loſs*, for repairs, — | 10 | 25 | 00 | 00 |
| | | | | 325 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Nov.* | 7 | By *John Horn my account-current*, for nett proceeds, *per* the *Betſy*, — — | 21 | 1561 | 06 | 06 |
| | | | | 1561 | 6 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *William Fogo,* Dr | | | | |
| 1764 | | | | | | |
| *Aug.* | 27 | To *George Gordon's account of ſugar,* at 2 mon. | 7 | 162 | 00 | 00 |
| | | | | 162 | 00 | 00 |
| | | *John Tait,* Dr | | | | |
| *Sept.* | 1 | To *Caſh,* lent him on demand, — | 1 | 40 | 00 | 00 |
| | | | | 40 | 00 | 00 |
| | | *George Gordon's account-courant,* Dr | | | | |
| *Sept.* | 5 | To *Sundries, per* the *Peggy,* — — | | 616 | 00 | 06 |
| | — | To *Schooner Peggy,* for freight, — | 1 | 30 | 01 | 00 |
| | 7 | To *Sundries,* — *per Journal,* — — | | 18 | 19 | 02 |
| | 26 | To *Bills payable,* accepted his draught to *John Glasford,* — — — | 8 | 500 | 00 | 00 |
| *Oct.* | 24 | To *Sundries, per* the *Hopewell,* — | | 287 | 12 | 00 |
| *Nov.* | 1 | To *William Fogo,* abated 50 *per cent.* — | 18 | 81 | 00 | 00 |
| *Dec.* | 3 | To *Sundries, per* the *Glaſgow,* — | | 871 | 05 | 00 |
| | 4 | To *Sundries, per* the *Jeſſe,* — — | | 840 | 10 | 00 |
| | 27 | To *Sundries, per* the *Glaſgow,* — — | | 192 | 11 | 10 |
| | | | | 3437 | 19 | 06 |
| | | *James Price our account of bills,* Dr | | | | |
| | | To *ditto our warehouſe,* — — | 13 | 483 | 06 | 08 |
| | | | | 483 | 06 | 08 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Nov.* | 1 | By *Sundries*, in full, — — | | 162 | 00 | 00 |
| | | | | 162 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Nov.* | 29 | By *Caſh*, in full, — — | 1 | 40 | 00 | 00 |
| | | | | 40 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Oct.* | 13 | By *Cuſtomhouſe-debenture*, for ſhoes, — | 3 | 2 | 00 | 00 |
| | | By *ditto his account of ſugar*, for nett proceeds, | 7 | 1597 | 11 | 09 |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 1838 | 07 | 09 |
| | | | | 3437 | 19 | 06 |
| | | *Contra*, Cr | | | | |
| *Sept.* | 3 | By *ditto our warehouſe*, to *Macdonald*, at 4 mon. | 13 | 150 | 00 | 00 |
| | 13 | By *ſilk gauzes*, to *John Philips*, at 100 days date, | 19 | 333 | 06 | 08 |
| | | | | 483 | 06 | 08 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | *James Johnston,* | *Dr* | | | | |
| 1764 Dec. | 31 To *Balance,* — — — | | 24 | 147 | 00 | 00 |
| | | | | 147 | 00 | 00 |
| | *Alexander Munro,* | *Dr* | | | | |
| Dec. | 31 To *Balance,* — — — | | 24 | 320 | 07 | 00 |
| | | | | 320 | 07 | 00 |
| | *Thomas Hill,* | *Dr* | | | | |
| Dec. | 31 To *Balance,* — — — | | 24 | 60 | 00 | 00 |
| | | | | 60 | 00 | 00 |
| | *Charles Wright,* | *Dr* | | | | |
| Dec. | 31 To *Balance,* — — — | | 24 | 48 | 13 | 00 |
| | | | | 48 | 13 | 00 |

| | | | Pcs. | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | *Silk gauzes,* | *Dr* | | | | | | |
| Sept. | 13 To *James Price our account of bills,* at 3 *s.* 4 *d.* for — | | 200 | 2000 | 18 | 333 | 06 | 08 |
| | | | 200 | 2000 | | | | |
| | | | | | | 333 | 06 | 08 |

1764 Sept.

Sept.

Sept.

Sept.

Sept.

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| 1764 | | | | | | | | |
| *Sept.* | 5 | By *George Gordon's account current,* for ſtockings, at 6 months, — — | | | 18 | 147 | 00 | 00 |
| | | | | | | 147 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Sept.* | 5 | By *George Gordon's account-current,* for linen, at 6 months, — — — | | | 18 | 320 | 07 | 00 |
| | | | | | | 320 | 07 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Sept.* | 5 | By *George Gordon's account-current,* for ſhoes, at 6 months, — — — | | | 18 | 60 | 00 | 00 |
| | | | | | | 60 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Sept.* | 5 | By *George Gordon's account-current,* for ſhoes, at 6 months, — — — | | | 18 | 48 | 13 | 00 |
| | | | | | | 40 | 13 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| | | | *Pcs.* | *Yds.* | | | | |
| *Sept.* | 17 | By *James Price our warehouſe,* for — — — | 200 | 2000 | 13 | 333 | 06 | 08 |
| | | | 200 | 2000 | | | | |
| | | | | | | 333 | 06 | 08 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Francis Peacock,* Dr | | | | |
| 1764 | | | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 500 | 00 | 00 |
| | | | | 500 | 00 | 00 |
| | | *Ship Sailwell,* Dr | | | | |
| *Sept.* | 23 | To *Bills payable,* for value of ditto, — | 8 | 950 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loss,* gained, — — | 10 | 750 | 00 | 00 |
| | | | | 1700 | 00 | 00 |
| | | *Incle company,* Dr | | | | |
| *Dec.* | 31 | To *Balance* — — — | 24 | 172 | 10 | 00 |
| | | | | 172 | 10 | 00 |
| | | *Thomas Hill and company,* Dr | | | | |
| *Sept.* | 30 | To *Ship Sailwell,* for freight out and home of a voyage, — — — | 20 | 750 | 00 | 00 |
| | | | | 750 | 00 | 00 |
| | | *John Green,* Dr | | | | |
| *Oct.* | 3 | To *Sundries, — per Journal,* — — | | 508 | 15 | 00 |
| | | | | 508 | 15 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra* Cr | | | | |
| 1764 | | | | | | |
| *Sept.* | 23 | By *Voyage to Philadelphia*, for hard-ware, at 6 months, — — — | 3 | 500 | 00 | 00 |
| | | | | 500 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Sept.* | 30 | By *Thomas Hill and company*, for freight, | 20 | 750 | 00 | 00 |
| *Dec.* | 31 | By *Balance*, for prime cost, — | 24 | 950 | 00 | 00 |
| | | | | 1700 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Sept.* | 28 | By *James Price our warehouse*, for balance, at 3 months, — — — | 13 | 172 | 10 | 00 |
| | | | | 172 | 10 | 00 |
| | | *Contra*, Cr | | | | |
| | | By *Balance*, — — — | 24 | 750 | 00 | 00 |
| | | | | 750 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Oct.* | 3 | By *Sundries*, — — — | | 508 | 15 | 00 |
| | | | | 508 | 15 | 00 |

*Universal ware-room,* Dr

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| *Dec.* | 31 | To *Balance,* — — — | 24 | 350 | 00 | 00 |
| | | | | 350 | 00 | 00 |

*Foreign specie,* Dr

| | | | Moid. | Joan. | Doll. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| *Oct.* | 17 | To *Sundries,* — | 200 | 200 | 500 | 10 | 725 | 00 | 00 |
| *Dec.* | 31 | To *Profit and Loss,* gained, — | | | | | 33 | 15 | 06 |
| | | | 200 | 200 | 500 | | 758 | 15 | 06 |

*John Barbour,* Dr

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Dec.* | 31 | To *Balance,* — — — | 24 | 277 | 15 | 00 |
| | | | | 277 | 15 | 00 |

*John Horn my account-current,* Dr

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Nov.* | 7 | To *Voyage to Jamaica,* for sales, *per* the *Betsy,* | 17 | 1561 | 06 | 06 |
| | 22 | To *Bills payable,* accepted his draught to *Geo. Murdoch,* — — — | 8 | 349 | 16 | 06 |
| | | | | 1911 | 03 | 00 |

| | | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | | *Cr* | | | | |
| 1764 | | | | | | | | | |
| *Oct.* | 7 | By *Voyage to Philadelphia,* for goods, at 12 months, — — — | | | | 3 | 350 | 00 | 00 |
| | | | | | | | 350 | 00 | 00 |
| | | *Contra,* | | | *Cr* | | | | |
| | | | *Moid.* | *Joan.* | *Doll.* | | | | |
| *Oct.* | 17 | By *Sundries,* for | 200 | 200 | 500 | | 758 | 15 | 06 |
| | | | 200 | 200 | 500 | | 758 | 15 | 06 |
| | | *Contra,* | | | *Cr* | | | | |
| *Oct.* | 24 | By *Geo. Gordon's account-current,* for 100 boxes of candles, at 6 months, — — | | | | 18 | 277 | 15 | 00 |
| | | | | | | | 277 | 15 | 00 |
| | | *Contra,* | | | *Cr* | | | | |
| *Nov.* | 7 | By *Sundries,* for returns, *per* the *Betsy,* — | | | | | 1911 | 03 | 00 |
| | | | | | | | 1911 | 03 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Sugar,* Dr | Hhds. | | | | |
| 1764 | | | | | | | |
| *Nov.* | 7 | To *John Horn my account-current*, for | 60 | 21 | 675 | 00 | 00 |
| | 11 | To *Cash*, for duty and charges, — | | 1 | 176 | 00 | 06 |
| *Dec.* | 31 | To *Profit and Loss*, gained, — | | 10 | 363 | 19 | 06 |
| | | | 60 | | | | |
| | | | | | 1215 | 00 | 00 |
| | | *William Tait,* Dr | | | | | |
| *Nov.* | 14 | To *Bernard Jones my account of bills*, at 8 days, | | 4 | 212 | 10 | 00 |
| | | | | | 212 | 10 | 00 |
| | | *John Farquhar my account of rum,* Dr | | | | | |
| *Nov.* | 25 | To *Rum*, consigned him 20 puncheons, at 50 *l.* *per* punch. — — — | | 1 | 1000 | 00 | 00 |
| | | | | | 1000 | 00 | 00 |
| | | *John Godsman,* Dr | | | | | |
| | | To *Balance*, — — — | | 24 | 800 | 00 | 00 |
| | | | | | 800 | 00 | 00 |
| | | *Lottery tickets,* Dr | | | | | |
| *Dec.* | 7 | To *Bernard Jones my account of bills*, for 5 tickets, — — — | | 4 | 62 | 10 | 00 |
| | 31 | To *Profit and Loss*, gained, — — | | 10 | 4937 | 10 | 00 |
| | | | | | 5000 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| | | | *Hhds.* | | | | |
| 1764 *Nov.* | 4 | By *Bills receivable,* for — | 60 | 2 | 1215 | 00 | 00 |
| | | | 60 | | | | |
| | | | | | 1215 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Nov.* | 29 | By *Cash,* in full, — — — | | 1 | 212 | 10 | 00 |
| | | | | | 212 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Dec.* | 31 | By *Balance,* — — — | | 24 | 1000 | 00 | 00 |
| | | | | | 1000 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Dec.* | 4 | By *George Gordon's account-current,* for salmon, on demand, — — — | | 18 | 800 | 00 | 00 |
| | | | | | 800 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Dec.* | 13 | By *Consolidated annuities,* — — | | 23 | 5000 | 00 | 00 |
| | | | | | 5000 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Consolidated annuities,* Dr | | | | |
| 1764 | | | | | | |
| *Dec.* | 13 | To *Lottery-tickets,* for a price of — | 22 | 5000 | 00 | 00 |
| | | | | 5000 | 00 | 00 |
| | | *Exchange-account with Barton and Baillie,* Dr | | | | |
| *Dec.* | 16 | To *Cash,* for the following bills remitted, to sell for my account, | 1 | | | |
| | | *Brown* on *Fraser,* at 60 days date, | | 120 | 00 | 00 |
| | | *Johnston* on ditto, ditto, — | | 130 | 00 | 00 |
| | | *Watson* on ditto, ditto, — | | 200 | 00 | 00 |
| | | With exchange, — — | | 4 | 10 | 00 |
| | 18 | To *Thistle Bank,* remitted *Tod* on *Sky, Kenrich,* and *Man,* at 60 days date, — — | 11 | 404 | 00 | 00 |
| | 22 | To *ditto,* for sundry bills remitted them, at 80 days par, — — — | 11 | 1000 | 00 | 00 |
| | 31 | To *Profit and Loss,* gained, — — | 10 | 7 | 02 | 06 |
| | | | | 1865 | 12 | 06 |
| | | *To George Barclay, Belfast, my account-current,* Dr | | | | |
| *Dec.* | 27 | To *Voyage to Belfast,* for nett proceeds of ashes, | 13 | 197 | 10 | 00 |
| | | | | 197 | 10 | 00 |
| | | *James Hamilton my account on time,* Dr | | | | |
| *Dec.* | 27 | To *ditto my store,* for outstanding debts, | 13 | 1250 | 09 | 00 |
| | | | | 1250 | 09 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 5000 | 00 | 00 |
| | | | | 5000 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Dec.* | 20 | By *Caſh*, in full of my remittances of the 16th and 18th, — — — | 1 | 860 | 12 | 06 |
| | 26 | By *Thiſtle Bank*, for remittance of the 22d, | 11 | 1000 | 00 | 00 |
| | | | | 1865 | 12 | 06 |
| | | *Contra*, Cr | | | | |
| *Dec.* | 27 | By *George Gordon his account-current*, for proviſions, *&c.* — — — | 18 | 190 | 13 | 10 |
| | 31 | By *Balance*, — — — | 24 | 6 | 16 | 02 |
| | | | | 197 | 10 | 00 |
| | | *Contra*, Cr | | | | |
| *Dec.* | 31 | By *Balance*, — — — | 24 | 1250 | 09 | 00 |
| | | | | 1250 | 09 | 00 |

| | *Balance,* Dr | Fo | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|
| 1764 | | | | | |
| *Dec.* | To *James Hamilton my ſtore*, for goods on hand, | 13 | 1245 | 10 | 00 |
| | To *Caſh* remaining, — — | 1 | 15 | 03 | 02 |
| | To *Schooner Peggy*, for prime coſt, — | 1 | 570 | 00 | 00 |
| | To *Ship Tibby*, for ditto, — — | 2 | 500 | 00 | 00 |
| | To *Bills receivable*, *per* account, — | 2 | 4029 | 05 | 00 |
| | To *Houſe in Trongate*, for prime coſt, — | 3 | 1200 | 00 | 00 |
| | To *Voyage to Philadelphia*, *per* the *Edinburgh*, | 3 | 387 | 02 | 02 |
| | To *John Mackay*, — — — | 3 | 110 | 00 | 00 |
| | To *Cuſtomhouſe-debenture*, — — | 3 | 2 | 00 | 00 |
| | To *Samuel Coutts*, — — | 4 | 75 | 00 | 00 |
| | To *Houſe in Gallowgate*, for prime coſt, — | 5 | 720 | 00 | 00 |
| | To *John Crawford my account in company*, | 6 | 866 | 13 | 04 |
| | To *Houſehold-furniture*, *per* account, — | 6 | 450 | 00 | 00 |
| | To *Thiſtle Bank*, — — — | 11 | 1683 | 00 | 00 |
| | To *Alexander Colvin*, *Dunovan*, — | 12 | 105 | 00 | 00 |
| | To *James Price*, *our warehouſe*, — | 13 | 833 | 18 | 04 |
| | To *James Hamilton my account-current*, — | 15 | 365 | 00 | 00 |
| | To *John Crawford and company*, — | 15 | 300 | 00 | 00 |
| | To *Simon Kellar*, — — — | 16 | 10 | 11 | 00 |
| | To *John Gun*, — — — | 16 | 10 | 11 | 00 |
| | To *Schooner Betſy*, for prime coſt, — | 17 | 300 | 00 | 00 |
| | To *George Gordon's account-current*, — | 18 | 1838 | 07 | 09 |
| | To *Ship Sailwell*, for prime coſt, — | 20 | 950 | 00 | 00 |
| | To *Thomas Hill and company*, — | 20 | 750 | 00 | 00 |
| | To *John Farquhar my account of rum*, | 22 | 1000 | 00 | 00 |
| | To *Conſolidated annuities*, — — | 23 | 5000 | 00 | 00 |
| | To *George Barclay*, *Belfaſt*, *my account-current*, | 23 | 6 | 16 | 02 |
| | To *James Hamilton my account on time*, — | 23 | 1250 | 09 | 00 |
| | | | 24574 | 16 | 11 |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| Dec. | 31 | By *Bernard Jones my account of bills*, ſhort remitted, — — — | 4 | 450 | 06 | 02¾ |
| | | By *John Philips, Paiſley*, — — | 6 | 91 | 10 | 00 |
| | | By *Bills payable, per* account, — | 8 | 849 | 16 | 06 |
| | | By *Glaſgow manufactory*, — — | 8 | 250 | 00 | 00 |
| | | By *Hamilton's office*, — — | 9 | 72 | 10 | 02 |
| | | By *William Elliot my account-current*, — | 9 | 818 | 10 | 00 |
| | | By *Anthony Ferguſon*, — — | 12 | 180 | 00 | 00 |
| | | By *Britiſh linen-company*, — — | 14 | 112 | 10 | 00 |
| | | By *Alexander Donaldſon*, — — | 14 | 215 | 11 | 10 |
| | | By *Robert Dickſon*, — — | 14 | 220 | 00 | 00 |
| | | By *Hat-factory*, — — — | 14 | 356 | 10 | 06 |
| | | By *William Martin*, — — — | 14 | 87 | 10 | 00 |
| | | By *Barclay and Bogles*, — — — | 15 | 275 | 10 | 00 |
| | | By *James Johnſton*, — — | 19 | 147 | 00 | 00 |
| | | By *Alexander Munro*, — — — | 19 | 320 | 07 | 00 |
| | | By *Thomas Hill*, — — | 19 | 60 | 00 | 00 |
| | | By *Charles Wright*, — — — | 19 | 48 | 13 | 00 |
| | | By *Francis Peacock*, — — | 20 | 500 | 00 | 00 |
| | | By *Incle-company*, — — | 20 | 172 | 10 | 00 |
| | | By *Univerſal wareroom*, — — | 21 | 350 | 00 | 00 |
| | | By *John Barbour*, — — | 21 | 277 | 15 | 00 |
| | | By *John Godſman*, — — | 22 | 800 | 00 | 00 |
| | | By *Stock*, the neat of my eſtate, — | 7 | 17917 | 16 | 08¼ |
| | | | | 24574 | 06 | 11 |

| *Articles on which there is gain.* | Fo | *l.* | *s.* | *d.* |
|---|---|---|---|---|
| *India Stock,* — — — | 1 | 41 | 14 | 00 |
| *Rum,* — — — — | 1 | 810 | 02 | 01 |
| *Schooner Peggy,* — — — | 1 | 94 | 11 | 00 |
| *Ship Tibby,* — — — | 2 | 148 | 12 | 00 |
| *Bernara Jones my account of bills,* — | 4 | 69 | 00 | 00 |
| *Osnaburgs,* — — — | 5 | 0 | 08 | 04 |
| *Voyage to London,* — — — | — | 58 | 02 | 04 |
| *John Dunlop, my account of tobacco,* — | 7 | 171 | 02 | 06 |
| *Swedish deals in company,* — — | 11 | 17 | 11 | 06¾ |
| *Ashes,* — — — — | 12 | 51 | 05 | 00 |
| *Voyage to Belfast,* — — — | 13 | 34 | 02 | 06 |
| *James Hamilton my store,* — — | — | 882 | 10 | 06 |
| *Osnaburgs in company,* — — | 16 | 72 | 15 | 08 |
| *Voyage to Jamaica,* — — | 17 | 406 | 06 | 06 |
| *Ship Sailwell,* — — — | 20 | 750 | 00 | 00 |
| *Foreign specie,* — — — | 21 | 33 | 15 | 06 |
| *Sugar,* — — — | 22 | 363 | 19 | 06 |
| *Lottery-tickets,* — — — | — | 4937 | 10 | 00 |
| *Exchange-account with Barton and Baillie,* | 23 | 7 | 02 | 06 |
| Carried to *Profit and Loss account,* — | | 8950 | 11 | 05¾ |

# SPECIMEN III.

## WASTE-BOOK AND JOURNAL.

*Inventory of the money, effects, and debts, owing to and by us, W. G. James Brown and Robert Wright in company, each one third concerned, the whole to be managed by me W. G. for which the concern is to account to me, in name of commission, for* L. 100 per annum.

*GLASGOW*, the first of *January* 1764.

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | *Sundries* Drs to *Stock*, *per* 4650 *l.* | | | | | | | |
| .1 | *Cash* in company, — — | | | L. | 1000 0 0 | | | |
| .2 | *Hardware*, *per* particular account, — | | | | 500 0 0 | | | |
| .2 | *Checks*, for 1000 yards, at 1 *s.* — | | | | 50 0 0 | | | |
| .2 | *White goods*, for 100 pcs, 1000 yds, at 4 *s.* | | | | 200 0 0 | | | |
| .2 | *Broad cloths*, as under, | | | | | | | |
| | No 1.—30 yds,—10 *s.*——L. | | 15 00 0 | | | | | |
| | 2.—48 yds,—15 *s.*—— | | 30 00 0 | | | | | |
| | 3.—50 yds,—10 *s.*—— | | 40 00 0 | | | | | |
| | 4.—60 yds,—16 *s.* 6 *d.* | | 49 10 0 | | | | | |
| | | | | L. | 134 10 0 | | | |
| .3 | *Linen*, as under, | | | | | | | |
| | No 1.—20 pcs,—500 yds,—L. | | 41 13 4 | | | | | |
| | 2.—20 pcs,—400 yds,— | | 40 00 0 | | | | | |
| | 3.—10 pcs,—250 yds,— | | 32 10 0 | | | | | |
| | | | | L. | 114 03 4 | | | |
| .3 | *Shalloons*, as under, | | | | | | | |
| | No 1.———3 pieces,———L. | | 6 00 0 | | | | | |
| | 2.———5 pieces,——— | | 7 10 0 | | | | | |
| | 3.———5 pieces,——— | | 8 06 8 | | | | | |
| | | | | L. | 21 16 8 | | | |
| .3 | *Voyage to Jamaica*, for goods, *per* the *Bonadventure*, consigned to *John Maclean* merchant in *Kingston*, original cost, *per* invoice, — — — | | | L. | 1000 0 0 | | | |
| .3 | *Ship Bonadventure*—prime cost, — | | | | 750 0 0 | | | |
| .4 | *William Nisbet*, *per* account, — | | | | 307 0 0 | | | |
| .4 | *John Macalpin*, ditto, — — | | | | 203 0 0 | | | |
| .4 | *Oliver Macleod*, ditto, — — | | | | 119 10 0 | | | |
| .4 | *James Brown*, *per* his proper account, | | | | 150 0 0 | | | |
| .5 | *Robert Wright*, ditto, — — | | | | 100 0 0 | | | |
| .5 | | | | | | 4650 | 00 | 00 |

*January*

*January* 1st 1764.

*Stock in company* Dr to *Sundries*, 4650 *l.*

To *James Brown per* his *account in company*, including last year's share of profit, *L.* 1250 o o

To *Robert Wright* ditto, ditto, — 1250 o o

To *my account in company*, ditto, — 1250 o o

To *my account-proper*, for goods, *per* the *Bonadventure*, — — 250 o o

To *Ronald Weaver*, *Paisley*, ditto, ditto, 200 o o

To *Universal wareroom*, ditto, ditto, 250 o o

To *Joseph Wimpy*, *London*, ditto, ditto, 200 o o

*l.* 4650 00 00

3d.

Withdrawn for my own account, — — 150 00 00

Dr *my account-proper* 150 *l.* Cr *cash in company.*

5th.

Bought for ready money 3 bales linen-yarn, 1500 spindles, at 2 *s.* 8 *d.* — — *L.* 200

And 200 *lb.* silk, at 40 *s.* — — 400

*Linen-yarn*, *L.* 200 } Drs
*Silk*, — 400 } Drs — 600 00 00

*Cash in company* 600 Cr

6th.

Sold *Daniel Montgomery* hardware, *per* account, at 15 months, — — — — 268 00 00

Dr *Daniel Montgomery* 268 *l.* Cr *Hardware.*

8th.

Sold *John Cochran*, as under,

*Hardware*, *per* account, — — *L.* 100 o

*Broad cloths*, N° 1.—30 yds,—*L.* 16 10

2.—40 yds,— 32 o

3.—50 yds,— 43 15

92 5

*Shalloons*, N° 2. & 3. — — 17 10

To pay at 1 month, — — 209 15 00

*John Cochran* — *L.* 209 15 o Dr.

*Hardware*, — 100 o o } Crs.
*Broad cloths*, — 92 5 o } Crs.
*Shalloons*, — — 17 10 o } Crs.

209 15 0

*January*

*January* 9th.

Bought of *John Fleming*, *viz.*

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | 20 pieces lawns, 200 yards, at 2 *s.* 6 *d.* | | | L. | 25 | 0 | | |
| | 20 ditto gauze handkerchiefs, 200 yds, at 4 *s.* | | | | 40 | 0 | | |
| | 20 ditto, ditto, 200 yds, at 4 *s.* 6 *d.* — | | | | 45 | 0 | | |
| | | | | | | 110 | 00 | 00 |
| | Paid in money, — — — | | | L. | 50 | 0 | | |
| | in broad cloths, N° 4. — | | | | 54 | 0 | | |
| | in ſhalloons, 1. — — | | | | 7 | 10 | | |
| | in linen, 2. — | | | | 45 | 0 | | |
| | | | | | | 156 | 10 | 00 |
| .2 | *White goods*, — | L. | 110 | 0 | } Drs. | | | |
| .8 | *John Fleming*, — | | 46 | 10 | | | | |
| .1 | *Caſh in company*, — | L. | 50 | 0 | } Crs. | | | |
| .2 | *Broad cloths*, — — | | 54 | 0 | | | | |
| .3 | *Shalloons*, — — | | 7 | 10 | | | | |
| .3 | *Linen*, — — | | 45 | 0 | | | | |

12th.

By order, and for the account of *James Forbes*, *Dublin*, ſhipped on board the *Betſy*, for *Dublin*, as under,

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| [F] N°1. | 3 bales linen yarn, containing 1500 ſpindles, at 2 *s.* 9 *d.* — — | L. | 206 | 5 | 0 | | | |
| 2. | 1 box, cont. 60 pcs lawns and gauzes | | 110 | 0 | 0 | | | |
| 3. | 60 *cwt.* ſingle refined ſugar, at 80 *s.* to pay the north ſugar-houſe, on demand, | | 240 | 0 | 0 | | | |
| | Package, lighterage, and porterage, — | | 9 | 15 | 0 | | | |
| | Commiſſion at 2½ *per cent.* — — | | 14 | 3 | 1 | | | |
| | | | | | | 580 | 03 | 01 |
| .8 | *James Forbes's acc.-current*, | L. | 580 | 3 | 1 | Dr. | | |
| .7 | *Linen yarn*, — | L. | 206 | 5 | 0 | } Crs. | | |
| .2 | *White goods*, — — | | 110 | 0 | 0 | | | |
| .8 | *North ſugar-houſe*, — | | 240 | 0 | 0 | | | |
| .1 | *Caſh in company*, — | | 9 | 15 | 0 | | | |
| .9 | *Profit and Loſs*, — — | | 14 | 3 | 1 | | | |

Sold 1000 yards checks, at 1 *s.* 3 *d.* *per* yard, and received — — — — 62 10 00

.1 *Caſh in company*, for 62 *l.* 10 *s.* Dr. *Checks*, Cr.
.2

*January* 14th.

Sent as an adventure, *per* the *Glaſgow*, Capt. *Bray*, for *Boſton*, conſigned to *Thomas Ritchie* merchant there, for ſales and returns, as under,

| | | | | | l. | s. | a. |
|---|---|---|---|---|---|---|---|
| | Three tuns of ſnuff in leather-bags, bought of *Johnſton* and *Hutcheſon*, at 1 month, | | L. | 364 0 | | | |
| | Caſks, packing, lighterage, &c. | — | | 37 10 | | | |
| | | | | | 401 | 10 | 00 |
| .18 | *Voyage to Boſton*, | — | L. 401 10 | Dr. | | | |
| .10 | *Johnſton* and *Hutcheſon*, | — | 364 0 | Crs. | | | |
| . 1 | *Caſh in company*, | — — | 37 10 | | | | |

17th.

Received from *Leith*, *per* invoice, from *Adam Wood*, *London*, 5 bales broad cloths, *viz.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | N° 1.—1 bale,—30 pcs,—450 yds, | | L. | 225 0 0 | | | |
| | 2.—1 ditto,—25 pcs,—500 yds, | | | 166 13 4 | | | |
| | 3.—1 ditto,—30 pcs,—450 yds, | | | 250 0 0 | | | |
| | 4.—1 ditto,—20 pcs,—400 yds, | | | 100 0 0 | | | |
| | 5.—1 ditto,—20 pcs,—400 yds, | | | 80 0 0 | | | |
| | Freight, carriage, and porterage, | — | | 56 6 8 | | | |
| | | | | | 878 | 00 | 00 |
| . 2 | *Broad cloth*, | — | L. 878 0 0 | Dr. | | | |
| .10 | *Adam Wood*, | — | L. 821 13 4 | Crs. | | | |
| . 1 | *Caſh in company*, | | 56 6 8 | | | | |

19th.

Bought of *William Chriſtie*, *per* bill, at 1 month,

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | N° 1. 50 pcs ſhalloons, cont. 1000 yds, at 2 *s.* | | L. | 100 0 | | | |
| | 2. 50 pcs ditto, cont. 1050 yds, at 1 *s.* 8 *d.* | | | 87 10 | | | |
| | | | | | 187 | 10 | 00 |
| . 3 | *Shalloons*, | — | L. 187, 10 *s.* | Dr. | | | |
| .10 | *William Chriſtie*, | — — | | Cr. | | | |

20th.

Sold *John Campbell* and comp. to pay at 3 months, *viz.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 1 bale broad cloth, N° 3. | — | L. | 260 0 0 | | | |
| | 1 ditto, ditto, 4. | — | | 120 0 0 | | | |
| | 1 ditto, ditto, 5. | — — | | 90 0 0 | | | |
| | 1 ditto ſhalloons, 2. 1050 yds, | | | 105 0 0 | | | |
| | | | | | 575 | 00 | 00 |
| .11 | *John Campbell and company*, | L. 575 | Dr. | | | | |
| . 3 | *Shalloons*, | — — | L. 105 | Crs. | | | |
| . 2 | *Broad cloths*, | — — | 470 | | | | |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *January* 22d. | | | | | |
| | Settled with the north ſugar-houſe, and paid in full of *Forbes*'s ſugar, — — — | | | *L.* 228 | | | |
| | Diſcount at 5 *per cent.* — — | | | 12 | | | |
| | | | | | 240 | 00 | 00 |
| .8 | *North ſugar-houſe,* — | *L.* 240 | Dr | | | | |
| .1 | *Caſh in company,* — | *L.* 228 | Crs. | | | | |
| .8 | *James Forbes's account-current,* | 12 | | | | | |
| | 24th. | | | | | | |
| | Drawn on *James Forbes, Dublin,* at 31 days ſight, in favour of *Alexander Moriſon,* for 610 *l.* 15 *s.* 3 *d. Iriſh,* exchange at 7½ *per cent.* value received, | | | | | | |
| | | | *L.* 568 | 3 1 | | | |
| | Premium 1 *per cent.* — — | | 5 | 13 8 | | | |
| | | | | | 573 | 16 | 09 |
| .1 | *Caſh in company,* — | *L.* 573 | 16 | 9 Dr. | | | |
| .8 | *James Forbes's acc.-current,* | *L.* 568 | 3 | 1 Crs. | | | |
| .9 | *Profit and Loſs,* — | 5 | 13 | 8 | | | |
| | 25th. | | | | | | |
| | Bought of *Johnſton* and *Hutcheſon,* 10 hhds tobacco, weighing nett 10,500 *lb.* coſt with credit 8 *d. per lb.* at 6 months, — — — — | | | | 350 | 00 | 00 |
| | Diſpatched by *James Maxwell,* to be ſhipped by *Thomas Gordon* from *Leith,* to the addreſs of *David Maxwell,* for ſales and returns on our account. | | | | | | |
| .11 | *David Maxwell our account of goods,* | *L.* 350 | Dr. | | | | |
| .10 | *Johnſton and Hutcheſon,* — — — | | Cr. | | | | |
| | 26th. | | | | | | |
| | Sent *per Philip Swan* to *Thomas Gordon,* to be ſhipped from *Leith* for *David Maxwell, London,* to ſell for our account, 30 pieces linen, N° 1. & 3. in one bale, at firſt coſt, — — — — | | | | 74 | 03 | 04 |
| .11 | *David Maxwell our account of goods,* | *L.* 74 | 3 4 | Dr. | | | |
| .3 | *Linen,* — — — | | Cr. | | | | |
| | 27th. | | | | | | |
| | Sold *Alexander Todd* 100 *lb.* ſilk, at 50 *s.* payable in 1 month, — — — — | | | | 250 | 00 | 00 |
| .11 | *Alexander Todd,* — | *L.* 250 | Dr. | | | | |
| .7 | *Silk,* — — | | Cr. | | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | ——*January* 28th.—— | | | |
| | Bought from *Alexander Graham*, Eſq; 1000 bolls oatmeal, at 13 *s.* 4 *d. per* boll, for which granted acceptance at 3 months, for 666 *l.* 13 *s.* 4 *d.* and conſigned the ſame to *John Pollock*, to ſell for our account, — | 666 | 13 | 04 |
| .11 | *John Pollock our account of meal*, *L.* 666 13 4 Dr. | | | |
| .12 | *Bills payable*, — — — Cr. | | | |
| | ——30th.—— | | | |
| | Received advice from *Thomas Gordon, Leith*, that he hath ſhipped our goods for *David Maxwell*, on board the *Betſy*, incloſing Capt. *Andrew Caſſils*'s bill of loading for the ſame.——Carriage, commiſſion, and ſhipping charges, — — — — | 25 | 10 | 00 |
| .11 | *David Maxwell our account of goods*, *L.* 25, 10 *s.* Dr. | | | |
| .12 | *Thomas Gordon*, — — — Cr. | | | |
| | ——31ſt.—— | | | |
| | Charges this month, — — — | 20 | 05 | 00 |
| .12 | *Charges of merchandiſe*, — *L.* 20 5 Dr. | | | |
| . 1 | *Caſh in company*, — — — Cr. | | | |
| | ——*February* 1ſt.—— | | | |
| | Received advice from *John Maclean, Jamaica*, that he had received our goods *per* the *Bonadventure*, which he would diſpoſe of for our account.——Coſt *per* invoice, — — — — | 1000 | 00 | 00 |
| | And that in the mean time he had ſhipped to our order, and for our account, on board the *Lark*, Capt. *Bowſy*, 20 puncheons old *Jamaica* rum, *per* invoice and bill of loading tranſmitted, containing 2100 gallons, coſt at *Jamaica* 3 *s. per* gallon, — *L.* 315 0 | | | |
| | Charges and commiſſion, — — 20 15 | | | |
| | | 335 | 15 | 00 |
| .12 | *John Maclean our account of goods*, *L.* 1000 0 Dr. | | | |
| . 3 | *Voyage to Jamaica*, — — Cr. | | | |
| .13 | *Rum, per* the *Lark*, — *L.* 335 15 Dr. | | | |
| .13 | *John Maclean our account-current*, — Cr. | | | |

*February*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *February* 2d. | | | |
| | Sold to *William Cochran* and company 2 bales broad cloth, N° 1. & 2. — — — *L.* 400 | | | |
| | And 50 pieces ſhalloons, — — 116 | | | |
| | To pay at 3 months, — — — | 516 | 00 | 00 |
| .13 | *William Cochran and company*, for *L.* 516 Dr. | | | |
| .2 | *Broad cloths*, for — *L.* 400 } Crs. | | | |
| .3 | *Shalloons*, for — — 116 } | | | |
| | 5th. | | | |
| | Received of *Oliver Macleod* in full, *L.* 119 10 | | | |
| | And of *William Niſbet* in part, — 100 0 | | | |
| | | 219 | 10 | 00 |
| .1 | *Caſh in company*, for — *L.* 219 10 Dr. | | | |
| .4 | *Oliver Macleod*, for — *L.* 119 10 } Crs. | | | |
| .4 | *William Niſbet*, for — 100 0 } | | | |
| | 7th. | | | |
| | Received from *John Pollock* in part of the proceeds of our meal, — — — — | 300 | 00 | 00 |
| .1 | *Caſh in company*, for — *L.* 300 Dr. | | | |
| .11 | *John Pollock our account of meal*, Cr. | | | |
| | 9th. | | | |
| | Received from *Robert Marſhall, Birmingham*, 2 boxes hardware, value *per* invoice, at 6 months, *L.* 500 0 | | | |
| | Carriage, and other charges, — 30 10 | | | |
| | | 530 | 10 | 00 |
| .2 | *Hardware*, for — *L.* 530 10 Dr. | | | |
| .13 | *Robert Marſhall, Birmingham*, for *L.* 500 0 } Crs. | | | |
| .1 | *Caſh in company*, for — 30 10 } | | | |
| | 11th. | | | |
| | The *Lark* is arrived from *Jamaica*, and I have received our 20 puncheons rum. —— Freight paid down, *L.* 40 | | | |
| | Duties on 2100 gallons, — — 532 | | | |
| | *Extra* charges, — — — 20 | | | |
| | | 592 | 00 | 00 |
| .13 | *Rum, per* the *Lark*, for — *L.* 592 Dr. | | | |
| .1 | *Caſh in company*, — — Cr. | | | |

*February*

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *February* 13th. | | | | |
| | Sold *Andrew Stevenſon* 100 *lb.* ſilk, at 50 *s. per lb.* and received his bill on *Boſtock* and *Huddleſton*, at 90 days date par, — — — — | | 250 | 00 | 00 |
| .14 | *Bills receivable*, for — *L.* 250 Dr. | | | | |
| .7 | *Silk*, — — — Cr. | | | | |
| | 14th. | | | | |
| | Received of *John Cochran* his bill on *Edward Howit*, *London*, at 90 days date par, which I have remitted *Joſeph Wimpy*, — — — *L.* 200 0 | | | | |
| | In caſh to even his account, — 9 15 | | | | |
| | | | 209 | 15 | 00 |
| .7 | *Joſeph Wimpy*, for — *L.* 200 0 } Drs. | | | | |
| .1 | *Caſh in company*, for — 9 15 } | | | | |
| .8 | *John Cochran*, for — *L.* 209 15 Cr. | | | | |
| | 15th. | | | | |
| | Taken to myſelf 1 box of *Birmingham* hardware, *per* account, — — — — | | 275 | 00 | 00 |
| .6 | *My account-proper*, for — *L.* 275 Dr. | | | | |
| .2 | *Hardware*, — — — Cr. | | | | |
| | 17th. | | | | |
| | Paid *Johnſton* and *Hutcheſon*, as follows: | | | | |
| | In *Stevenſon*'s bill on *Boſtock* and *Huddleſton*, *L.* 250 0 | | | | |
| | Exchange at $\frac{1}{2}$ *per cent.* — — 1 5 | | | | |
| | In caſh to even the account, — 112 15 | | | | |
| | | | 364 | 00 | 00 |
| .10 | *Johnſton and Hutcheſon*, for *L.* 364 0 Dr | | | | |
| .1 | *Caſh in company*, for — *L.* 112 15 } Crs. | | | | |
| .14 | *Bills receivable*, for — 250 0 } | | | | |
| .9 | *Profit and Loſs*, — — 1 5 } | | | | |
| | 18th. | | | | |
| | Drawn on *David Maxwell*, at 90 days date, to Meſſ. *Hume* and company par, and received — | | 500 | 00 | 00 |
| .1 | *Caſh in company*, for — *L.* 500 Dr. | | | | |
| .14 | *David Maxwell our account-current*, Cr. | | | | |

*February*

| | | l. | s. | d. |
|---|---|---|---|---|
| | *February* 18th. | | | |
| | Received from on board the *Nancy*, Capt. *Kippen*, from *Virginia*, 160 hhds of tobacco, consigned to us for sales and returns, by *Robert Kay* merchant in *Virginia*, which being weighed at the King's scale, *Port-Glasgow*, amounts nett to — 162789 *lb.* | | | |
| | Off shrinkage, at 10 *lb. per* hhd, 1600 | | | |
| | Remains for exportation, 161189 *lb.* | | | |
| | Bonded duties, — — *L.* 3604 9 0¼ | | | |
| | Old subsidy paid down, *L.* 503 12 6¾ | | | |
| | *Extra* charges, — 40 0 0 543 12 6¾ | | | |
| | | 4148 | 01 | 07 |
| .14 | *Robert Kay's account of tobacco*, *L.* 4148 1 7 Dr. | | | |
| . 1 | *Cash in company*, for — *L.* 543 12 6¾ } Crs. | | | |
| .14 | *Customhouse-bonds*, for — 3604 9 0¼ } | | | |
| | 19th. | | | |
| | Sold *John King* and company hardware, *per* account, at 12 months, — — — — | 320 | 00 | 00 |
| .15 | *John King and company*, for — *L.* 320 Dr. | | | |
| . 2 | *Hardware*, — — — Cr. | | | |
| | 21st. | | | |
| | Retired our bill with *William Christie*, — | 187 | 10 | 00 |
| .10 | *William Christie*, for — *L.* 187, 10 *s.* Dr. | | | |
| . 1 | *Cash in company*, — — — Cr. | | | |
| | Sold *Perkins* and *Penman* 10 puncheons rum, *per* the *Lark*, containing 1050 gallons, at 10 *s.* 6 *d. per* gallon, and received in money — — *L.* 273 | | | |
| | Their acceptance at 3 months, — 273 | | | |
| | | 546 | 00 | 00 |
| . 1 | *Cash in company*, for — *L.* 273 } Dis. | | | |
| .14 | *Bills receivable*, for — 273 } | | | |
| .13 | *Rum*, *per* the *Lark*, — *L.* 546 Cr. | | | |
| | 22d. | | | |
| | Settled with the master of the *Nancy* for freight of *Kay*'s tobacco, amounting at 8 *l. per* ton to 320 *l.* of which paid down — — *L.* 160 | | | |
| | Granted bill at 3 months for — 160 | | | |
| | | 320 | 00 | 00 |
| .14 | *Robert Kay's account of tobacco*, for *L.* 320 Dr. | | | |
| . 1 | *Cash in company*, for — *L.* 160 } Crs. | | | |
| .12 | *Bills payable*, for — 160 } | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | *February* 23d. | | | |
| | Sold Meſſ. *Barries* 1600 *lb.* of *Kay*'s tobacco, being the allowance on 160 hhds, *per* the *Nancy*, at 9½ *d. per lb.* for which received their acceptance at 12 months, | 63 | 13 | 04 |
| .14 | *Bills receivable*, for — *L.* 63 13 4 Dr. | | | |
| .14 | *Robert Kay's account of tobacco*, — Cr. | | | |
| | 24th. | | | |
| | Sold for ready money 5 puncheons rum, containing 525 gallons, at 10 *s.* 6 *s. per* gallon, — — | 275 | 11 | 06 |
| . 1 | *Caſh in company*, for *L.* 275 11 6 Dr. | | | |
| .13 | *Rum, per* the *Lark*, — — Cr. | | | |
| | 25th. | | | |
| | Received from on board the *Thiſtle*, for account of *David Macfarlane*, *St Kitts*, 50 hhds ſugar, weighing nett 550 *cwt.* to ſell for his account. | | | |
| | Paid down for duties, — *L.* 174 19 9 | | | |
| | Import-charges, — — 15 0 3 | | | |
| | | 190 | 00 | 00 |
| .15 | *Macfarlane's ſugar, per* the *Thiſtle*, for *L.* 190 Dr. | | | |
| . 1 | *Caſh in company*, — — Cr. | | | |
| | 26th. | | | |
| | Settled for freight of the above ſugar, at 3 *s.* 4 *d. per cwt.* and paid down — — — | 91 | 13 | 04 |
| .15 | *Macfarlane's ſugar*, for the *Thiſtle*, *L.* 91 13 4 Dr. | | | |
| . 1 | *Caſh in company*, — — Cr. | | | |
| | 28th. | | | |
| | Accepted *David Macfarlane*'s bill to *Thomas Johnſton*, at 60 days ſight, for — — — | 300 | 00 | 00 |
| .15 | *Macfarlane's ſugar, per* the *Thiſtle*, for *L.* 300 Dr. | | | |
| .12 | *Bills payable*, — — — Cr. | | | |
| | Sold *David Spence* 100 hhds of *Robert Kay*'s tobacco, for *France*, 100743 *lb.* at 2 *d. per lb.* which deducing nailage at 4 *lb. per* hhd, and 4 *per cent.* diſcount for prompt payment, amounts, *per* bill at 1 month, to | 803 | 16 | 08 |
| .14 | *Bills receivable*, — *L.* 803 16 8 Dr. | | | |
| .14 | *Robert Kay's account of tobacco*, — Cr. | | | |

*February*

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *February* 29th. | | | | |
| | Sold *Alexander Dove, Dublin, Robert Kay*'s remaining 49 hhds of tobacco, weighing — 60446 *lb.* | | | | |
| | Off nailage, — — 196 | | | | |
| | At 2½ *d. per lb. per* bill, at 6 mon. nett 60250 *lb.* | | 602 | 10 | 00 |
| .14 | *Bills receivable*, for — *L.* 602 10 Dr. | | | | |
| .14 | *Robert Kay's account of tobacco*, — Cr. | | | | |
| | Charges this month, — — — | | 20 | 05 | 06 |
| .32 | *Charges of merchandise*, for *L.* 20 5 6 Dr. | | | | |
| . 1 | *Cash in company*, — — Cr. | | | | |
| | *March* 1st. | | | | |
| | Received of *Alexander Todd* in full, — | | 250 | 00 | 00 |
| . 1 | *Cash in company*, for — *L.* 250 Dr. | | | | |
| .11 | *Alexander Todd*, — — Cr. | | | | |
| | 2d. | | | | |
| | Sold *David Macfarlane*'s sugar, *per* the *Thistle*, at 55 *s. per cwt.* for which received the manager of the west sugar-house his acceptance at 3 months, — | | 1512 | 10 | 00 |
| .14 | *Bills receivable*, for — *L.* 1512 10 Dr. | | | | |
| .15 | *Macfarlane's sugar, per* the *Thistle*, — Cr. | | | | |
| | Settled the accounts on *Robert Kay*'s tobacco, from which there appears of export-charges, — *L.* 16 | | | | |
| | Postages, and other incidents, — 4 | | | | |
| | Cellar-rent, — — — 5 | | | | |
| | Commission at 7 *s.* 6 *d. per* hhd, — 60 | | 85 | 00 | 00 |
| 14 | *Robert Kay's account of tobacco*, for *L.* 85 Dr. | | | | |
| . 1 | *Cash in company*, for — *L.* 25 } Crs. | | | | |
| . 9 | *Profit and Loss*, for — 60 } | | | | |
| | 4th. | | | | |
| | Settled likewise the accounts relative to *David Macfarlane*'s sugar, by which there appears to have been disbursed on cellar-rent, — — *L.* 5 17 6 | | | | |
| | Postages, and other incidents, — 3 19 6 | | | | |
| | Commission at 2½ *per cent.* — 37 16 3 | | 47 | 13 | 03 |
| .15 | *Macfarlane's sugar, per* the *Thistle*, for *L.* 47 13 3 Dr. | | | | |
| . 1 | *Cash in company*, for — *L.* 9 17 0 } Crs. | | | | |
| . 9 | *Profit and Loss*, — — 37 16 3 } | | | | |

*March* 5th.

Shipped on board the *Fanny* of *Greenock*, for *Norfolk* in *Virginia*, by order and for account of *Robert Kay*, the following goods, marked and numbered, as *per* margin,

[K]

No 1. 1 box cutlery { from our warehouse, *per* account, — L. 120 0 0 / from *John Chalmers* and company, *per* ditto, 120 0 0

2. 1 bale containing 1000 yds checks, of *John Macdonald*, *per* acct at 12 mon. 58 6 8

3. 1 box containing 50 pieces linens, of *James Macgregor*, *per* account, at 6 months, L. 125 0

4. 1 box containing 50 pcs white goods, bought with ready money, — — 62 5

187 5 0

5. 2 boxes containing 100 saddles, L. 86 0
100 bridles, 20 0
100 whips, 17 10

123 10 0

Bought of *James Whitlaw*, at 12 months, *per* account,

6. 7. 2 hhds, containing 300 pairs pumps and shoes, weighing 419 *lb.* of *Thomas Hill*, at 6 months, *per* account, — 70 0 0

Packing and shipping charges, — 15 10 0

Commission, — — 17 7 3

5 *per cent.* advance, on 78 *l.* 15 *s.* — 3 18 9

*l.* 715 17 08

.15 — *Robert Kay's account-current*, for L. 715 17 8 Dr.

. 2 *Hardware*, for — L. 120 0 0
.15 *John Chalmers and company*, for 120 0 0
. 1 *John Macdonald*, for — 58 6 8
.16 *James Macgregor*, for — 125 0 0
. 1 *Cash in company*, for — 77 15 0
.16 *James Whitlaw*, for — 123 10 0
.16 *Thomas Hill*, for — 70 0 0
. 9 *Profit and Loss*, for — 21 6 0
} Crs.

6th.

Received advice from *David Maxwell*, that he hath received and sold our consignment *per* the *Betsy*, nett proceeds at our credit, — — 528 10 00

.14 — *David Maxwell our acc.-cur.* for L. 528 10 Dr.

.11 — *Ditto our account of goods*, — — Cr.

*March*

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *March* 7th. | | | | |
| | Received from *John Pollock* nett proceeds of our meal, in full — — — | | 400 | 00 | 00 |
| .1 | *Caſh in company*, for — *L.* 400 Dr. | | | | |
| .11 | *John Pollock our account of meal*, — Cr. | | | | |
| | 8th. | | | | |
| D.MF | Shipped for *David Macfarlane*, *St Kitts*, by his or- | | | | |
| No 1. | der and for his account, on board the *Venus* of *Glaſ-* | | | | |
| 2. | *gow*, ſundry goods, packed in 4 bales, purchaſed with | | | | |
| 3. | ready money, which, including charges, amount to | | | | |
| 4. | *L.* 527 0 0 | | | | |
| | Commiſſion — — 13 3 6 | | | | |
| | 5 *per cent.* advance, — — 26 7 0 | | | | |
| | | | 566 | 10 | 06 |
| .17 | *David Macfarlane's acc.-cur.* for *L.* 566 10 6 Dr. | | | | |
| .1 | *Caſh in company*, for — 527 00 0 } Cr. | | | | |
| .9 | *Profit and Loſs*, for — 39 10 6 } | | | | |
| | 9th. | | | | |
| | Received of *William Niſbet* in full, — *L.* 207 | | | | |
| | And of *John Macalpin* ditto, — 203 | | | | |
| | | | 410 | 00 | 00 |
| .1 | *Caſh in company*, for — *L.* 410 Dr. | | | | |
| .4 | *William Niſbet*, for — 207 } Cr. | | | | |
| .4 | *John Macalpin*, for — 203 } | | | | |
| | 10th. | | | | |
| | The *Bonadventure* is ſafe arrived from *Jamaica*, and brings advice, that *John Maclean* hath ſold our cargo outward, nett proceeds, *per* account of ſales, — | | 1700 | 00 | 00 |
| .13 | *John Maclean our account-current*, for *L.* 1700 Dr. | | | | |
| .12 | *Ditto our account of goods*, — — Cr. | | | | |
| | Received likewiſe invoice of 80 *cwt.* cotton *per* the *Bonadventure*, — — *L.* 200 0 0 | | | | |
| | 20 punch. containing 2200 gall. rum 330 0 0 | | | | |
| | Commiſſion and charges, — 69 7 6 | | | | |
| | By our order and for our account. | | 599 | 07 | 06 |
| .17 | *Goods per* the *Bonadventure*, for *L.* 599 7 6 Dr. | | | | |
| .13 | *John Maclean our account-current*, — Cr. | | | | |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *March* 11th. | | | | |
| | Received of freight, on the *Bonadventure*, from *Jamaica*, — — — L. 670 10 | | | | |
| | Out of which I have cleared the master's accounts, — — — — 120 10 | | | | |
| | | | 550 | 00 | 00 |
| .1 | *Cash in company*, for L. 550 Dr. | | | | |
| .13 | *Ship Bonadventure*, — Cr. | | | | |
| | 14th. | | | | |
| | Discharged the *Bonadventure* — duties and impost — charges amount to — — — | | 620 | 00 | 00 |
| .17 | *Goods per* the *Bonadventure*, for L. 620 Dr. | | | | |
| .1 | *Cash in company*, — — Cr. | | | | |
| | 16th. | | | | |
| | Accepted *John Maclean*'s bill, to the order of *James Dunlop*, at 60 days sight, at the house of *Robert Bogle*, *London*, — — — | | 200 | 00 | 00 |
| .13 | *John Maclean our account-current*, for L. 200 Dr. | | | | |
| .12 | *Bills payable*, (at *Robert Bogle*'s), — Cr. | | | | |
| | 17th. | | | | |
| | Sold *David Hutcheson* 20 puncheons rum, *per* the *Bonadventure*, at 10 *s.* 6 *d.* for 2200 gallons. | | | | |
| | Received in part — — L. 550 | | | | |
| | In account at 3 months, — — 550 | | | | |
| | | | 1100 | 00 | 00 |
| .1 | *Cash in company*, for L. 550 | Drs. | | | |
| .17 | *David Hutcheson*, for 550 | | | | |
| .17 | *Goods per* the *Bonadventure*, 1100 Cr. | | | | |
| | 18th. | | | | |
| | *James Brown* hath taken 20 *cwt.* cotton, at 4 *l.* per *cwt.* value in account, — — L. 80 | | | | |
| | And sold the remaining 60 *cwt.* to *Jasper Pennycuik*, at 4 *l.* and taken his acceptance at 3 months, — — — 240 | | | | |
| | | | 320 | 00 | 00 |
| .4 | *James Brown his account-proper*, for L. 80 | Drs. | | | |
| .14 | *Bills receivable*, for — — 240 | | | | |
| .17 | *Goods per* the *Bonadventure*, — 320 Cr. | | | | |

*March*

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *March* 20th. | | | | |
| | Received up the old ſubſidy on *Kay*'s tobacco, — — L. 503 12 6¾ | | | | |
| | And our bond for the ſecured duties, 3604 9 0¼ | | | | |
| | | | 4108 | 01 | 07 |
| 1 | *Caſh in company*, for — L. 503 12 6¾ } Drs. | | | | |
| 14 | *Cuſtomhouſe-bonds*, N° 1. for 3604 9 0¼ } | | | | |
| 14 | *Robert Kay's account of tobacco*, 4108 1 7 Cr | | | | |
| | Received from on board the *Swan*, to ſell for account of *Peter Alexander* merchant in *Leghorn*, 3 boxes ſilk—300 *lb.*——Duty and charges paid here, — | | 67 | 10 | 00 |
| 17 | *Peter Alexander's account of ſilk*, for L. 67 10 Dr. | | | | |
| 10 | *Caſh in company*, — — — Cr. | | | | |
| | 21ſt. | | | | |
| | Received advice from *Mungo Smith* merchant in *Douglas*, that he hath, by our order, received and ſold 150 caſks of rum, *per* the *Diana*, for account of *Robert Gordon* merchant in *Kingſton*, *Jamaica*, and incloſed us, in full of nett proceeds, the following bills at 3 months. | | | | |
| | *John Maxwell*'s, — — L. 100 | | | | |
| | *William Cribbin*'s, — — 100 | | | | |
| | His own acceptance, — — 100 | | | | |
| | | | 300 | 00 | 00 |
| 18 | *Bills receivable* for *Robert Gordon*, for L. 300 Dr. | | | | |
| 18 | *Robert Gordon's conſignment*, *per* the *Diana*, Cr. | | | | |
| | 22d. | | | | |
| | Received from on board the *Diana*, to ſell for account of *Robert Gordon*, viz. | | | | |
| | 36 barrels indigo, containing 756 *lb.* | | | | |
| | 15 hhds pimento, containing 5605 *lb.* | | | | |
| | 20 hhds. ſugar, containing 240 *cwt.* | | 215 | 08 | 00 |
| | Freight, duty, and other charges paid here, — | | | | |
| 18 | *Robert Gordon's conſignment*, *per* the *Diana*, for — L. 215 8 Dr. | | | | |
| 1 | *Caſh in company*, — — — Cr. | | | | |

*March*

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *March* 22d. | | | | | | |
| | | Sold *William Christie* on the quay, *Gordon's* 36 barrels indigo, at 4 *s.* 6 *d. per lb.* — | | *L.* 172 | 2 0 | | | |
| | | And his 15 hhds pimento, at 1 *s. per lb.* | | 280 | 2 6 | | | |
| | | | | | | 452 | 04 | 06 |
| | | Received in part, — — | | *L.* 252 | 4 6 | | | |
| | | His bill on *Todd* and *Anderson*, at 80 days date. *London*. which we have remitted *Robert Bogle*, to retire our bill to *James Dunlop*, — — — | | 200 | 0 0 | | | |
| | | | | | | 452 | 04 | 06 |
| .1 | | *Cash in company*, for — | *L.* | 252 | 4 6 | Drs. | | |
| .12 | | *Bills payable* (at *Robert Bogle*'s,) | | 200 | 0 0 | Drs. | | |
| .10 | | *Robert Gordon's consignment, per* the *Diana*, — — | | 452 | 4 6 | Cr. | | |
| | | 23d. | | | | | | |
| | | Shipped on Board the *Flora*, Capt. *Sheid* for *Hamburg*, consigned to *John Tennent* merchant there, to sell for account of *Robert Gordon*, his 20 hhds sugar, containing 240 *cwt.* | | | | | | |
| J. T. | | Charges till on board, — — — | | | | | 5 10 | 00 |
| .18 | | *Robert Gordon's consignment, per* the *Diana*, — — — | *L.* | 5 | 10 | Dr. | | |
| .1 | | *Cash in company*, — — | | | | Cr. | | |
| | | 24th. | | | | | | |
| | | Paid a bill of repairs for the *Bonadventure*, *L.* 18 10 | | | | | | |
| | | Likewise, paid the master, — | | 51 | 10 | | | |
| | | | | | | | 70 | 00 |
| .3 | | *Ship Bonadventure*, for — | *L.* | 70 | | Dr. | | |
| .1 | | *Cash in company*, — — | | | | Cr. | | |

*March*

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | ---*March* 25th.--- | | | | | | | |
| J.M. | Shipped by order, and for account of *John Maclean* merchant in *Jamaica*, *per* the *Bonadventure*, marks and numbers as *per margin*. | | | | | | | |
| No 1. | 300 pieces *Iriſh* linen, bought of *James Macgregor*, at 6 months, — | | | L. 750 | 0 | 0 | | |
| 2. | 600 pairs ſhoes, bought of the ſhoe-factory, at 6 months, weight 890 *lb.* — | | | 120 | 0 | 0 | | |
| 3. | 1 box cutlery, bought of *Francis Peacock* and company, at 6 months, *per* account, | | | 320 | 0 | 0 | | |
| 4. | Paid packing, porterage, lighterage, and ſhipping charges, — — | | | 35 | 0 | 0 | | |
| | Freight at 5 *per cent.* — | | | 61 | 5 | 0 | | |
| | Commiſſion at 2 *s.* 2 *d.* — | | | 34 | 3 | 1 | | |
| | | | | | | | 1320 | 08 01 |
| .13 | *John Maclean his acc.-cur.* for | | L. 1320 | 8 | 1 | Dr. | | |
| .16 | *James Macgregor*, for — | | 750 | 0 | 0 | Crs. | | |
| .18 | *Shoe-factory*, for — | | 120 | 0 | 0 | | | |
| .18 | *Francis Peacock and company*, for | | 320 | 0 | 0 | | | |
| . 1 | *Caſh in company*, for — | | 35 | 0 | 0 | | | |
| . 3 | *Ship Bonadventure*, for — | | 61 | 5 | 0 | | | |
| .9 | *Profit and Loſs*, for — | | 34 | 3 | 1 | | | |
| | ---29th.--- | | | | | | | |
| | Sold *Peter Alexander*'s ſilk, 300 *lb.* at 45 *s. per lb.* and received in payment, caſh, — | | | | | L. 300 | | |
| | *Philips* on *Benſon*, *London*, at 80 days date, — | | | | | 360 | | |
| | | | | | | | 660 | 00 00 |
| . 1 | *Caſh in company*, for — | | L. 300 | | | Drs. | | |
| .14 | *Bills receivable*, for — | | 360 | | | | | |
| .17 | *Peter Alexander's account of ſilk*, — | | 660 | | | Cr. | | |
| | Charges on *Alexander's* ſilk, — | | | | | L. 5 | 10 | |
| | Commiſſion, — — — | | | | | 18 | 00 | |
| | | | | | | | 23 | 18 00 |
| .17 | *Peter Alexander's account of ſilk*, for | | L. 23 | 18 | | Dr. | | |
| . 1 | *Caſh in company*, for — | | 5 | 10 | | Crs | | |
| .9 | *Profit and Loſs*, for — — | | 18 | 08 | | | | |
| | Tranſmitted *Peter Alexander*'s account of ſales, and ordered him, to value on *David Maxwell*, *London*, at 60 days ſight, for nett proceeds, — | | | | | | | |
| | | | | | | | 568 | 12 00 |
| .19 | *Peter Alexander's acc.-current*, for | | L. 568 | 12 | | Dr. | | |
| .14 | *David Maxwell our acc.-current*, — | | | | | Cr. | | |
| | | | | | | *March* | | |

*March* 29th.

Remitted *David Maxwell, Philips* on *Benſon*, 80 days date, for — — — — *L.* 360
And *Granger* on *Greenhaw*, ditto, value paid, 210

.14 *David Maxwell our acc.-current*, for *L.* 570 Dr. — — — 570 00 00

.14 *Bills receivable*, for — 360
. 1 *Caſh in company*, for — 210 } Crs.

30th.

Collected our freight on the *Bonadventure*, and received from ſundries, — *L.* 575 10 0
Received likewiſe in full of *David Spence*'s bill for *Kay*'s tobacco, — — 803 16 8 — — — 1379 06 08

. 1 *Caſh in company*, for — *L.* 1379 6 8 Dr.

. 3 *Ship Bonadventure*, for — 575 10 0
.14 *Bills receivable*, for — 803 16 8 } Crs.

31ſt.

Charges this month, — — — — — — 27 10 00

.12 *Charges of merchandiſe*, for *L.* 27 10 Dr.
. 1 *Caſh in company*, — — Cr.

*April* 2d.

R. G. Shipped on board the *Phillis*, Capt. *Brent*, by order and for account of *Robert Gordon* merchant in *Kingſton*, in part proceeds *per* the *Diana*, the following goods, marked and numbered, as *per* margin.

No 1. 3 bales fuſtians, at *L.* 40 *per* bale, bought of *John Shortridge*, *per* account, at 6 months, *L.* 120 0 0
2. 1 cheſt china, bought of *John Williamſon*, at 3 months, *per* account, — 80 0 0
3. 11 coils cordage, bought for ready money, 10 *cwt.* — — 20 0 0
4. 10 juggs of lintſeed-oil, 25 gall. paid, 6 15 0
5. 14 pieces Holland, of *Alex. Monro*, at 4 months, — — — 252 0 0
Charges, — — — 12 5 0
Commiſſion, — — 12 5 6 — — — 503 05 06

.19 *Robert Gordon's acc.-current*, for *L.* 503 5 6 Dr.

.19 *John Shortridge*, for — 120 0 0
.19 *John Williamſon*, for — 80 0 0
. 1 *Caſh in company*, for — 39 0 0 } Crs.
.20 *Alex. Monro*, for — — 252 0 0
. 9 *Profit and Loſs*, for — — 12 5 6

*April*

*April* 4th.

Received advice from *John Murdoch, Madeira*, that he hath, by our order, shipped on board the *Venus*, for the account and to the address of *David Macfarlane, St Kitts*, 10 pipes *Madeira* wine, amounting *Sterling* to — — — — *L.* 250 0 0
Charges, — — 10 0 0
Commission, — — 6 10 0
l. 266 10 00

.17 *David Macfarlane's acc.-cur.* for *L.* 266 10 Dr.
.20 *John Murdoch our account-current*, — Cr.

7th.

Received from on board the *Nightingale, Peter Telford*, 60 hhds sugar, containing nett 720 *cwt.* consigned us for sale, by *John Hay* merchant in *Barbadoes*.
Duties and charges paid here, —
l. 287 16 00
.20 *John Hay's account of sugar*, for *L.* 287 16 Dr.
.1 *Cash in company*, — — Cr.

10th.

Settled with the master of the *Nightingale*, and paid him for freight of *John Hay*'s sugar, as follows,
In money, — — — *L.* 26
In *Cribbin*'s bill, — — 100
l. 126 00 00
.20 *John Hay's account of sugar*, for — *L.* 126 Dr.
.1 *Cash in company*, for — 26 } Crs.
.18 *Bills on account of Robert Gordon*, for 100 }

12th.

Received drawback of *Robert Gordon*'s sugar, exported to *Hamburg*, — — *L.* 75 18 0
Drawback on *Macfarlane*'s shoes, — 2 12 4½
Ditto on *Maclean*'s ditto, — 5 11 3
l. 84 01 07½
.1 *Cash in company*, for — *L.* 84 1 7½ Dr.
.18 *Robert Gordon's consignment*, — 75 18 0 }
.17 *David Macfarlane's acc.-current*, 2 12 4½ } Crs.
.13 *John Maclean's* ditto, — 5 11 3 }

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | *April* 15th. | | | | |
| | Sold *James Forbes* 20 hhds ſugar, *per* the *Nightingale*, with the benefit of the drawback, at 55 *s. per cwt.* and received as follows, *viz.* | | | | |
| | His bills on *Benſon* and *Moſley*, *London*, at 21 days ſight, for — — — *L.* 500 | | | | |
| | In caſh, — — — 160 | | | | |
| | | | 660 | 00 | 00 |
| .14 | *Bills receivable*, for — *L.* 500 } Drs. | | | | |
| . 1 | *Caſh in company*, for — 160 } | | | | |
| .20 | *John Hay's account of ſugar*, *L.* 660 Cr. | | | | |
| | 17th. | | | | |
| | Sold *Forbes*'s bills at 2 *per cent.* exchange, and received — — — — | | 510 | 00 | 00 |
| . 1 | *Caſh in company*, for — *L.* 510 Dr. | | | | |
| .14 | *Bills receivable*, for — *L.* 500 } Crs. | | | | |
| .20 | *John Hay's account of ſugar*, for 10 } | | | | |
| | 19th. | | | | |
| | Taken up *John Hay*'s acceptances to ſundries, *per* his order, to the amount of — — — | | 657 | 00 | 00 |
| .20 | *John Hay's account-current*, for *L.* 657 Dr. | | | | |
| . 1 | *Caſh in company*, — — Cr. | | | | |
| | 20th. | | | | |
| | Received advice from *John Tencin*, *Hamburg*, of the receipt and ſales of *Robert Gordon*'s ſugar, nett proceeds 8062 merks 8 ſch. current money; for which exchange 35 *s. Flem. banc.* agio 2 *per cent.* he hath remitted in *Perkin*'s bill on *Gibſon*, *London*, at 60 days ſight, ſold at par, — — — — — | | 480 | 00 | 00 |
| . 1 | *Caſh in company*, for — *L.* 480 Dr. | | | | |
| .18 | *Robert Gordon's conſignment per* the *Diana*, Cr. | | | | |
| | 22d. | | | | |
| | Sold 40 hhds ſugar, *per* the *Nightingale*, at 55 *s. per cwt.* which amounts to — *L.* 1320 0 | | | | |
| | Off 3 months intereſt, — — 16 10 | | | | |
| | Received nett, — — | | 1303 | 10 | 00 |
| . 1 | *Caſh in company*, for — *L.* 1303 10 Dr. | | | | |
| .20 | *John Hay's account of ſugar*, — Cr. | | | | |
| | Charges on *John Hay*'s ſugar, — *L.* 25 16 0 | | | | |
| | Commiſſion, — — 59 8 6 | | | | |
| .20 | *John Hay's account of ſugar*, for *L.* 85 4 6 Dr. | | 85 | 04 | 06 |
| . 1 | *Caſh in company*, for — *L.* 25 16 0 } Crs. | | | | |
| . 9 | *Profit and Loſs*, for — 59 8 6 } | | | | |
| | | *April* | | | |

| | | l. | s. | d. |
|---|---|---|---|---|
| | —April 22d.— | | | |
| | Charges on *Robert Gordon*'s conſignment, *per* the *Diana*, amount to — — L. 18 10 0 | | | |
| | Commiſſion, — — 36 6 6 | | | |
| | | 54 | 16 | 06 |
| .18 | *Robert Gordon's conſignment, per* the *Diana*, — — L. 54 16 6 Dr. | | | |
| .1 | *Caſh in company*, for — L. 18 10 0 } Crs. | | | |
| .9 | *Profit and Loſs*, for — 36 6 6 } | | | |
| | —24th.— | | | |
| | Received advice from *David Maxwell*, that he hath reſpected *John Murdoch*'s bill, payable 1ſt *July*, for | 266 | 10 | 00 |
| .20 | *John Murdoch our account-current*, for L. 266 10 Dr. | | | |
| .14 | *David Maxwell our account-current*, — Cr. | | | |
| | —26th.— | | | |
| | Sold *Edward Howit, London*, our 100 pieces white goods, at 10 *per cent.* loſs, value in account, — | 180 | 00 | 00 |
| .21 | *Edward Howit*, for — L. 180 Dr. | | | |
| .2 | *White goods*, — — Cr. | | | |
| | —30th.— | | | |
| | My commiſſion for laſt 4 months, L. 33 6 8 | | | |
| | Account of poſtages, and other incidents, 19 13 4 | | | |
| | | 53 | 00 | 00 |
| .9 | *Profit and Loſs*, for — L. 53 Dr. | | | |
| .6 | *My account-proper*, — — Cr. | | | |
| | Charges this month, — — — | 25 | 06 | 06 |
| .12 | *Charges of merchandiſe*, for L. 25 6 6 Dr. | | | |
| .1 | *Caſh in company*, — — Cr. | | | |

# THE ALPHABET


A.

| | Fol. |
|---|---|
| Alex. (Peter) account of ſilk | 17 |
| Ditto's acc.-current | 19 |

B.

| | Fol. |
|---|---|
| Broad cloths | 2 |
| Brown (James) his account-proper | 4 |
| Brown (James) his account in comp. | 5 |
| Bills payable | 12 |
| Ditto receivable | 14 |
| Ditto for account of Rob. Gordon | 18 |

C.

| | Fol. |
|---|---|
| Caſh | 1 |
| Checks | 2 |
| Cochran (John) | 8 |
| Chriſtie (William) | 10 |
| Campbell (John) and company | 11 |
| Charges of merchan. | 12 |
| Cochran (Will.) and comp. | 13 |
| Cuſtomhouſe-bonds | 14 |

D.

| | Fol. |
|---|---|

E.

| | Fol. |
|---|---|

F.

| | Fol. |
|---|---|
| Fleming (John) | 8 |
| Forbes (James) his account-current | 8 |

G.

| | Fol. |
|---|---|
| Gordon (Thomas) | 12 |
| Gordon's (Robert) conſignment, *per* the Diana | 18 |
| Ditto his account-current | 19 |

H.

| | Fol. |
|---|---|
| Hardware, | 2 |
| Hill (Thomas) | 16 |
| Hutcheſon (David) | 17 |
| Hay's (John) account of ſugar | 20 |

I.

| | Fol. |
|---|---|
| Johnſton and Hutcheſon | 10 |

K.

| | Fol. |
|---|---|
| Kay's (Robert) account of tobacco | 14 |
| King (John) and company | 15 |
| Kay's (Robert) account-current | 15 |

L.

| | Fol. |
|---|---|
| Linen | 3 |
| Linen yarn | 7 |

M.

| | Fol. |
|---|---|
| Macalpin (John) | 4 |
| Macleod (Oliver) | 4 |
| My account in company | 6 |
| Ditto proper | 6 |
| Montgomery (Daniel) | 7 |
| Maxwell (David) our account of goods | 11 |
| Maclean (John) our account of goods | 12 |
| Ditto our acc.-current | 13 |
| Marſhall (Robert) | 13 |
| Maxwell (David) our account-current | 14 |
| Macfarlane's ſugar *per* the Thiſtle | 15 |
| Macdonald (John) | 16 |
| Macgregor (James) | 16 |
| Macfarlane's (David) account-current | 17 |
| Murdoch (John) our account-current | 20 |

N.

| | Fol. |
|---|---|
| Niſbet (William) | 4 |
| North ſugar-houſe | 8 |

O.

| | Fol. |
|---|---|

P.

| | Fol. |
|---|---|
| Pollock (Jo.) our account of meal | 11 |
| Peacock (Francis) and comp. | 18 |

Q.

| | Fol. |
|---|---|

R.

| | Fol. |
|---|---|
| Rum | 13 |

S.

| | Fol. |
|---|---|
| Shalloons | 3 |
| Ship Bonadventure | 3 |
| Stock | 5 |
| Silk | 7 |
| Shoe-factory | 18 |
| Shortridge (John) | 19 |

T.

| | Fol. |
|---|---|
| Todd (Alexander) | 11 |

U.

| | Fol. |
|---|---|
| Univerſal wareroom | 6 |

V.

| | Fol. |
|---|---|
| Voyage to Jamaica | 3 |
| Ditto to Boſton | 10 |

W.

| | Fol. |
|---|---|
| White goods | 2 |
| Wright's (Robert) account-proper | 5 |
| Ditto his account in comp. | 5 |
| Weaver (Ronald) | 6 |
| Wimpy (Joſeph) | 7 |
| Wood (Adam) | 10 |
| Whitlaw (James) | 16 |
| Williamſon (John) | 19 |

Y.

| | Fol. |
|---|---|

Z.

| | Fol. |
|---|---|

*Cash in company,* Dr

| 1764 | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Jan.* | 1 | To *Stock*, for — — | 5 | 1000 | 00 | 00 |
| | 12 | To *Checks*, — — — | 2 | 62 | 10 | 00 |
| | 24 | To *James Forbes's acc.-current*, with exchange, | | 573 | 16 | 09 |
| *Feb.* | 5 | To *Sundries*, — — — | | 219 | 10 | 00 |
| | 7 | To *John Pollock our account of meal*, in part, | 11 | 300 | 00 | 00 |
| | 14 | To *John Cochran*, — — | 8 | 9 | 10 | 00 |
| | 18 | To *David Maxwell our account-current*, — | 14 | 500 | 00 | 00 |
| | 21 | To *Rum*, *per* the *Lark*, — — | 13 | 273 | 00 | 00 |
| | 24 | To *Rum*, *per* the *Lark*, — — | 13 | 275 | 10 | 06 |
| *Mar.* | 1 | To *Alexander Todd*, in full, — | 11 | 250 | 00 | 00 |
| | 6 | To *John Pollock our account of meal*, — | 11 | 400 | 00 | 00 |
| | 9 | To *Sundries*, — — — | | 410 | 00 | 00 |
| | 11 | To *Ship Bonadventure*, for freight, — | 3 | 550 | 00 | 00 |
| | 17 | To *Goods*, *per* the *Bonadventure*, — | 17 | 550 | 00 | 00 |
| | 20 | To *Robert Kay's acc.t of tobacco* for old subsidy, | 14 | 503 | 12 | 6¾ |
| | 22 | To *Robert Gordon's consignment*, *per* the *Diana*, | 18 | 252 | 04 | 06 |
| | 29 | To *Peter Alexander's account of silk*, — | 17 | 300 | 00 | 00 |
| | 30 | To *Sundries*, — — | — | 1379 | 06 | 08 |
| *Apr.* | 12 | To *Sundries*, — — — | — | 84 | 01 | 7½ |
| | 15 | To *John Hay's account of sugar*, — | 20 | 100 | 00 | 00 |
| | 17 | To *Sundries*, — — — | | 5 | 00 | 00 |
| | 20 | To *Robert Gordon's consignment*, *per* the *Diana*, | 18 | 400 | 00 | 00 |
| | 22 | To *John Hay's account of sugar*, — | 20 | 1303 | 10 | 00 |
| | | | | 10346 | 18 | 07¼ |

1764 *Jan.* *Feb.* *Mar.* *Apr.*

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| Jan. | 3 | By *my account-proper*, withdrawn, — | 6 | 150 | 00 | 00 |
| | 5 | By *Sundries*, — — — | | 600 | 00 | 00 |
| | 9 | By *Sundries*, — — — | | 50 | 00 | 00 |
| | 12 | By *James Forbes's account-current*, — | 8 | 9 | 15 | 00 |
| | 14 | By *Voyage to Boston*, — — | 10 | 37 | 10 | 00 |
| | 17 | By *Broad cloth*, — — | 2 | 56 | 06 | 08 |
| | 22 | By *North sugar-house*, — — | 8 | 228 | 00 | 00 |
| | 31 | By *Charges of merchandise*, — — | 12 | 20 | 05 | 00 |
| Feb. | 9 | By *Hardware*, — — | 2 | 30 | 10 | 00 |
| | 11 | By *Rum, per* the *Lark*, — — | 13 | 592 | 00 | 00 |
| | 17 | By *Johnston and Hutcheson*, — | 10 | 112 | 15 | 00 |
| | 18 | By *Robert Kay's account of tobacco*, for old subsidy, — — — | 14 | 543 | 12 | 06¾ |
| | 21 | By *William Christie's*, retired our bill, — | 10 | 187 | 10 | 00 |
| | 22 | By *Rob. Kay's account of tobacco*, in part freight, | 14 | 160 | 00 | 00 |
| | 25 | By *Macfarlane's sugar, per* the *Thistle*, | 15 | 190 | 00 | 00 |
| | 26 | By *ditto*, — — — | 15 | 91 | 13 | 04 |
| | 29 | By *Charges of merchandise*, — | 12 | 20 | 05 | 06 |
| Mar. | 2 | By *Robert Kay's account of tobacco*, — | 14 | 25 | 00 | 00 |
| | 4 | By *Macfarlane's sugar, per* the *Thistle*, for incidents, — — — | 15 | 9 | 17 | 00 |
| | 5 | By *Robert Kay's account-current*, — | 15 | 77 | 15 | 00 |
| | 8 | By *David Macfarlane's account-current*, | 17 | 527 | 00 | 00 |
| | 14 | By *Goods per* the *Bonadventure*, for duties and charges, — — — | 17 | 620 | 00 | 00 |
| | 20 | By *Peter Alexander's account of silk*, — | 17 | 67 | 10 | 00 |
| | 22 | By *Robert Gordon's consignment, per* the *Diana*, | 18 | 215 | 08 | 00 |
| | 23 | By *Robert Gordon's consignment, per* the *Diana*, | 18 | 5 | 10 | 00 |
| | 24 | By *Ship Bonadventure*, — — | 3 | 70 | 00 | 00 |
| | 25 | By *John Maclean's account-current*, — | 13 | 35 | 00 | 00 |
| | 29 | By *Alexander's account of silk*, — | 17 | 5 | 10 | 00 |
| | — | By *David Maxwell our account-current*, — | | 210 | 00 | 00 |
| | 31 | By *Charges of merchandise*, — — | 12 | 27 | 10 | 00 |
| Apr. | 2 | By *Robert Gordon's account-current*, — | 19 | 39 | 00 | 00 |
| | 7 | By *John Hay's account of sugar*, — | 20 | 287 | 16 | 00 |
| | 10 | *Ditto, ditto*, for freight, — | 20 | 26 | 00 | 00 |
| | 19 | *Ditto his account-current*, — | 20 | 657 | 00 | 00 |
| | 22 | *Ditto his account of sugar*, — | 20 | 25 | 16 | 00 |
| | — | By *Robert Gordon's consignment, per* the *Diana*, | 18 | 18 | 10 | 00 |
| | 30 | By *Charges of merchandise*, — | 12 | 25 | 06 | 06 |
| | — | By *Balance*, — — — | 21 | 4291 | 07 | 00½ |
| | | | | 10346 | 18 | 7¼ |

| 1764 | | Hardware, Dr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| Jan. | 1 | To *Stock in company*, — — | 5 | 500 | 00 | 00 |
| Feb. | 9 | To *Robert Marſhall, Birmingham*, with carriage, | 13 | 530 | 10 | 00 |
| Apr. | 30 | To *Profit and Loſs*, gained, — | 9 | 52 | 10 | 00 |
| | | | | 1083 | 00 | 00 |

| | | Checks, Dr | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| Jan. | 1 | To *Stock in company*, for — | 1000 | 5 | 50 | 00 | 00 |
| Apr. | 30 | To *Profit and Loſs*, gained, — | | 9 | 12 | 10 | 00 |
| | | | 1000 | | 62 | 00 | 00 |

| | | White goods, Dr | Pcs. | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Jan. | 1 | To *Stock in company*, — | 100 | 1000 | 5 | 200 | 00 | 00 |
| | 9 | To *Sundries*, — | 40 | 400 | | 110 | 00 | 00 |
| | | | 140 | 1400 | | 310 | 00 | 00 |

| | | Broad cloths, Dr | 5. yds. | 1. yds. | 2. yds. | 3. yds. | 4. yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Jan. | 1 | To *Stock in comp.* for | | 30 | 40 | 50 | 60 | 5 | 134 | 10 | 00 |
| | 17 | To *Sundries*, | 400 | 450 | 500 | 450 | 400 | | 878 | 00 | 00 |
| Apr. | 30 | To *Profit and Loſs*, gained, | | | | | | 9 | 3 | 15 | 00 |
| | | | 400 | 480 | 540 | 500 | 460 | | 1016 | 5 | 00 |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| Jan. | 6 | By *Daniel Montgomery, per* account, — | 7 | 268 | 00 | 00 |
| | 8 | By *John Cochran, per* account, — | 8 | 100 | 00 | 00 |
| | 15 | By *my account-proper, per* account, — | 6 | 275 | 00 | 00 |
| | 19 | By *John King and company*, at 12 months, | 15 | 320 | 00 | 00 |
| Mar. | 5 | By *Robert Kay's account-current*, — | 15 | 120 | 00 | 00 |
| | | | | 1083 | 00 | 00 |

| | | Contra, Cr | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| Jan. | 12 | By *Cash in company*, — — | 1000 | 1 | 62 | 10 | 00 |
| | | | 1000 | | 62 | 10 | 00 |

| | | Contra, Dr | Pcs. | Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Jan. | 12 | By *James Forbes's acc.-current*, | 40 | 400 | 8 | 110 | 00 | 00 |
| Apr. | 26 | By *Edward Howit*, — | 100 | 1000 | 21 | 180 | 00 | 00 |
| | 30 | By *Profit and Loss*, loft, — | | | 9 | 20 | 00 | 00 |
| | | | 140 | 1400 | | 310 | 00 | 00 |

| | | Contra, Cr | 5. yds. | 1. yds. | 2. yds. | 3. yds. | 4. yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Jan. | 8 | By *Jo. Cochran*, for | | 30 | 40 | 50 | | 8 | 92 | 5 | 00 |
| | 9 | By *Sundries*, for | | | | | 60 | | 54 | 00 | 00 |
| | 20 | By *John Campbell and company*, | 400 | | | 450 | 400 | 11 | 470 | 00 | 00 |
| Feb. | 2 | By *William Cochran and company*, | | 450 | 500 | | | 13 | 400 | 00 | 00 |
| | | | 400 | 480 | 540 | 500 | 460 | | 1016 | 05 | 00 |

| 1764 | | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | *Linen*, Dr | 1. Yds. | 2. Yds. | 3. Yds. | | | | |
| Jan. | 1 | To *Stock*, for — | 500 | 400 | 250 | 5 | 114 | 03 | 04 |
| Apr. | 30 | To *Profit and Loss*, gained, — | | | | 9 | 5 | 00 | 00 |
| | | | 500 | 400 | 250 | | 119 | 03 | 04 |
| | | *Shalloons*, Dr | 1. Pcs. | 2. Pcs. | 3. Pcs. | | | | |
| Jan. | 1 | To *Stock*, for — | 3 | 5 | 5 | 5 | 21 | 16 | 08 |
| | 19 | To *William Christie's Sterling*, for — | 50 | 50 | | 10 | 187 | 10 | 00 |
| Apr. | 30 | To *Profit and Loss*, gained, — | | | | 9 | 36 | 13 | 04 |
| | | | 53 | 55 | 5 | | 246 | 00 | 00 |
| | | *Voyage to Jamaica*, Dr | | | | | | | |
| Jan. | 1 | To *Stock per* the *Bonadventure*, consigned to *John Maclean*, — — | | | | 5 | 1000 | 00 | 00 |
| | | | | | | | 1000 | 00 | 00 |
| | | *Ship Bonadventure*, Dr | | | | | | | |
| Jan. | 1 | To *Stock*, for first cost, — — | | | | 5 | 750 | 00 | 00 |
| Mar | 24 | To *Cash*, for repairs, &c. — — | | | | 1 | 70 | 00 | 00 |
| Apr. | 30 | To *Profit and Loss*, gained, — | | | | 9 | 1116 | 15 | 00 |
| | | | | | | | 1936 | 15 | 00 |

| | | Contra, Cr | 1. Yds. | 2. Yds. | 3. Yds. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| 1764 | | | | | | | | | |
| Jan. | 9 | By *Sundries*, — | | 400 | | | 45 | 00 | 00 |
| | 26 | By *David Maxwell, our account of goods*, — | 500 | | 250 | 11 | 74 | 03 | 04 |
| | | | 500 | 400 | 250 | | 119 | 03 | 04 |

| | | Contra, Cr | 1. Pcs. | 2. Pcs. | 3. Pcs. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Jan. | 8 | By *John Cochran*, — | | 5 | 5 | 8 | 17 | 10 | 00 |
| | 9 | By *Sundries*, — | 3 | | | | 7 | 10 | 00 |
| | 20 | By *John Campbell and company*, — | | 50 | | 11 | 105 | 00 | 00 |
| Feb. | 2 | By *William Cochran and company*, — | 50 | | | 13 | 116 | 00 | 00 |
| | | | 3 | 55 | 5 | | 346 | 00 | 00 |

| | | Contra, Cr | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Feb. | 1 | By *John Maclean our account of goods*, — | | | | 12 | 1000 | 00 | 00 |
| | | | | | | | 1000 | 00 | 00 |

| | | Contra, Cr | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Mar. | 11 | By *Cash*, for freight, — — | | | | 1 | 550 | 00 | 00 |
| | 25 | By *John Maclean's account-current*, for freight, | | | | 13 | 61 | 05 | 00 |
| | 30 | By *Cash*, received for freight, — | | | | 1 | 575 | 10 | 00 |
| | | By *Balance*, for prime cost, — | | | | 21 | 750 | 00 | 00 |
| | | | | | | | 1936 | 15 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *William Nisbet*, Dr | | | | |
| 1764 | | | | | | |
| *Jan.* | 1 | To *Stock*, *per* account, — — | 5 | 307 | 00 | 00 |
| | | | | 307 | 00 | 00 |
| | | *John Macalpin*, Dr | | | | |
| *Jan.* | 1 | To *Stock*, *per* account, — — | 5 | 203 | 00 | 00 |
| | | | | 203 | 00 | 00 |
| | | *Oliver Macleod*, Dr | | | | |
| *Jan.* | 1 | To *Stock*, *per* account, — — | 5 | 119 | 10 | 00 |
| | | | | 119 | 10 | 00 |
| | | *James Brown's account-proper*, Dr | | | | |
| *Jan.* | 1 | To *Stock*, *per* account, — — | 5 | 150 | 00 | 00 |
| *Mar.* | 18 | To *Goods*, *per* the *Bonadventure*, — | 17 | 80 | 00 | 00 |
| | | | | 230 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Feb.* | 5 | By *Cash in company*, in part, | — — | 1 | 100 | 00 | 00 |
| *Mar.* | 9 | By *Ditto*, in full, | — — | 1 | 207 | 00 | 00 |
| | | | | | 307 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Mar.* | 9 | By *Cash in company*, in full, | — — | 1 | 203 | 00 | 00 |
| | | | | | 203 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Feb.* | 5 | By *Cash in company*, | — — | 1 | 119 | 10 | 00 |
| | | | | | 119 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Apr.* | 30 | By *Balance*, | — — — | 21 | 230 | 00 | 00 |
| | | | | | 230 | 00 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Robert Wright his account-proper, Dr* | | | | |
| 1764 | | | | | | |
| *Jan.* | 5 | To *Stock, per* account, — — | 5 | 100 | 00 | 00 |
| | | | | 100 | 00 | 00 |
| | | *Stock in company,* *Dr* | | | | |
| *Jan.* | 1 | To *Sundries,* — — | | 465 | 00 | 00 |
| *Apr.* | 30 | To *Balance,* for our nett capital, — | 21 | 6447 | 11 | 03 |
| | | | | 11091 | 11 | 03 |
| | | *James Brown's acct in company, Dr* | | | | |
| *Apr.* | 30 | To *Stock in company,* for his $\frac{1}{5}$ of the capital, | 5 | 2147 | 03 | 09 |
| | | | | 2147 | 03 | 09 |
| | | *Rob. Wright's acct in company, Dr* | | | | |
| *Apr.* | 30 | To *Stock in company,* for his $\frac{1}{5}$ of the capital, | 5 | 2147 | 03 | 09 |
| | | | | 2147 | 03 | 09 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | |
| 1764 | | | | | | | |
| *Apr.* | 30 | By *Balance,* — — — | | 21 | 100 | 00 | 00 |
| | | | | | 100 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | |
| *Jan.* | 1 | By *Sundries,* — — | | | 4650 | 00 | 00 |
| *Apr.* | 30 | By *Sundries,* for the company's capital, | | — | 6441 | 11 | 03 |
| | | | | | 11091 | 11 | 03 |
| | | *Contra,* | | *Cr* | | | |
| *Jan.* | 1 | By *Stock in company,* for his $\frac{1}{3}$ capital, | | — | 5 | 1250 | 00 | 00 |
| *Apr.* | 30 | By *Profit and Loss,* for his $\frac{1}{3}$ gain, | | — | 9 | 897 | 3 | 09 |
| | | | | | | 2147 | 03 | 09 |
| | | *Contra,* | | *Cr* | | | |
| *Jan.* | 1 | By *Stock in company,* for his $\frac{1}{3}$ capital, | | — | 5 | 1250 | 00 | 00 |
| *Apr.* | 30 | By *Profit and Loss,* for his $\frac{1}{3}$ gain, | | — | 9 | 897 | 03 | 09 |
| | | | | | | 2147 | 03 | 09 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *My account in company,* Dr | | | | |
| 1764 | | | | | | |
| *Apr.* | 30 | To *Stock in company,* for my ſhare of capital, | 5 | 2147 | 03 | 09 |
| | | | | 2147 | 03 | 09 |
| | | *My account-proper,* Dr | | | | |
| *Jan.* | 3 | To *Caſh in company,* withdrawn, — | 1 | 150 | 00 | 00 |
| *Feb.* | 15 | To *Hardware, per* account, — — | 2 | 275 | 00 | 00 |
| | | | | 425 | 00 | 00 |
| | | *Ronald Weaver, Paiſley,* Dr | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 200 | 00 | 00 |
| | | | | 200 | 00 | 00 |
| | | *Univerſal wareroom,* Dr | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, Cr | | | | |
| 1764 | | | | | | |
| *Jan.* | 1 | By *Stock in company*, for my $\frac{5}{7}$ capital, — | 5 | 1250 | 00 | 00 |
| *Apr.* | 30 | By *Profit and Loss*, for my $\frac{5}{7}$ gain, — | 9 | 897 | 03 | 09 |
| | | | | 2147 | 03 | 09 |
| | | *Contra*, Cr | | | | |
| *Jan.* | 1 | By *Stock in company*, *per* account, — | 5 | 250 | 00 | 00 |
| *Apr.* | 30 | By *Profit and Loss*, — — | 9 | 53 | 00 | 00 |
| | — | By *Balance*, — — — | 21 | 122 | 00 | 00 |
| | | | | 425 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Jan.* | 1 | By *Stock in company*, *per* account, — | 5 | 200 | 00 | 00 |
| | | | | 200 | 00 | 00 |
| | | *Contra*, Cr | | | | |
| *Jan.* | 1 | By *Stock in company*, *per* account, — | 5 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Joseph Wimpy, London,* Dr | | | | | |
| 1764 | | | | | | | |
| *Feb.* | 14 | To *John Cochran* for his draught on *Howit,* at 90 days date, — — — | | 8 | 200 | 00 | 00 |
| | | | | | 200 | 00 | 00 |
| | | *Linen yarn,* Dr | *Spindles.* | | | | |
| *Jan.* | 5 | To *Cash in company,* for — | 1500 | 1 | 200 | 00 | 00 |
| *Apr.* | 30 | To *Profit and Loss,* gained, | | 9 | 6 | 05 | 00 |
| | | | 1500 | | 206 | 05 | 00 |
| | | *Silk,* Dr | *Lbs.* | | | | |
| *Jan.* | 5 | To *Cash in company,* for — | 200 | 1 | 400 | 00 | 00 |
| *Apr.* | 30 | To *Profit and Loss,* gained, | | 9 | 100 | 00 | 00 |
| | | | 200 | | 500 | 00 | 00 |
| | | *Daniel Montgomery,* Dr | | | | | |
| *Jan.* | 6 | To *Hardware,* at 15 months, — | | 2 | 268 | 00 | 00 |
| | | | | | 268 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Jan.* | 1 | By *Stock, per* account, — — — | | 5 | 200 | 00 | 00 |
| | | | | | 200 | 00 | 00 |

| | | *Contra,* | *Cr* | *Spindles.* | | | | |
|---|---|---|---|---|---|---|---|---|
| *Jan.* | 12 | By *James Forbes his account-current,* for — — — | | 1500 | 8 | 206 | 05 | 00 |
| | | | | 1500 | | 206 | 05 | 00 |

| | | *Contra,* | *Cr* | *Lbs.* | | | | |
|---|---|---|---|---|---|---|---|---|
| *Jan.* | 27 | By *Alexander Todd,* at 50 *s.* for | | 100 | 11 | 250 | 00 | 00 |
| *Feb.* | 13 | By *Bills receivable,* at 50 *s.* for | | 100 | 14 | 250 | 00 | 00 |
| | | | | 200 | | 500 | 00 | 00 |

| | | *Contra,* | *Cr* | | | | |
|---|---|---|---|---|---|---|---|
| *Apr.* | 30 | By *Balance,* — — — | | 21 | 268 | 00 | 00 |
| | | | | | 268 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *John Cochran*, Dr | | | | |
| 1764 | | | | | | |
| *Jan.* | 8 | To *Sundries*, at 1 month, — — | | 209 | 15 | 00 |
| | | | | 209 | 15 | 00 |
| | | *John Fleming*, Dr | | | | |
| *Jan.* | 9 | To *Sundries*, — — — | | 46 | 10 | 00 |
| | | | | 46 | 10 | 00 |
| | | *James Forbes's account-current*, Dr | | | | |
| *Jan.* | 12 | To *Sundries*, *per* the *Betsy*, — — | | 580 | 03 | 01 |
| | | | | 580 | 03 | 01 |
| | | *North sugar-house*, Dr | | | | |
| *Jan.* | 22 | To *Sundries*, in full, — — | | 240 | 00 | 00 |
| | | | | 240 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Feb.* | 14 | By *Sundries,* in full, — — | | 209 | 15 | 00 |
| | | | | 209 | 15 | 00 |
| | | *Contra,* Cr | | | | |
| *Apr.* | 30 | By *Balance,* — — — | 21 | 46 | 10 | 00 |
| | | | | 46 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 2 | By *North ſugar-houſe,* abated, — | 8 | 12 | 00 | 00 |
| | 24 | By *Caſh in company,* for my bill, — | 1 | 568 | 03 | 01 |
| | | | | 580 | 03 | 01 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 12 | By *James Forbes's account-current,* on demand, | 8 | 240 | 00 | 00 |
| | | | | 240 | 00 | 00 |

*Profit and Loss*, Dr

| 1764 | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Apr.* | 30 | To *my account-proper*, — — — | 6 | 53 | 00 | 00 |
| — | | To *White goods*, loſt, — — | 2 | 20 | 00 | 00 |
| | | To *Charges of merchandiſe*, — | 12 | 93 | 07 | 00 |
| | | *Charges and loſſes on our trade*, laſt 4 months, | | 166 | 07 | 00 |
| | | To *James Brown's account in company*, for his ½, gained, — — — | 5 | 897 | 03 | 09 |
| | | To *Robert Wright's* ditto, ditto, — | 5 | 897 | 03 | 09 |
| | | To *my account* ditto, ditto, — — | 6 | 897 | 03 | 09 |
| | | | | 2857 | 18 | 03 |

1764
*Jan.* 12 B
24 B
*Feb.* 17 B
*Mar.* 2 B
4 B
5 B
8 B
25 B
29 B
*Apr.* 2 B
22 (
30 B

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| Jan. | 12 | By *James Forbes's acc.-current*, for commiſſion, | 8 | 14 | 03 | 01 |
| | 24 | By *Caſh in company*, for exchange, — | 1 | 5 | 13 | 08 |
| Feb. | 17 | By *Johnſton and Hutcheſon*, for exchange, — | 11 | 1 | 05 | 00 |
| Mar. | 2 | By *Rob. Kay's account of tobacco*, for commiſſion, | 14 | 60 | 00 | 00 |
| | 4 | By *Macfarlane's ſugar*, *per* the *Thiſtle*, commiſſion, — — | 15 | 37 | 16 | 03 |
| | 5 | By *Rob. Kay's account-current*, for commiſſion and intereſt, — — — | 15 | 21 | 06 | 00 |
| | 8 | By *David Macfarlane's ditto, ditto*, — | 17 | 39 | 10 | 06 |
| | 25 | By *John Maclean's account-current*, — | 13 | 34 | 03 | 01 |
| | 29 | By *Alexander's account of ſilk*, for commiſſion, | 17 | 18 | 08 | 00 |
| Apr. | 2 | By *Robert Gordon's account-current*, — | | 12 | 05 | 06 |
| | 22 | By *John Hay's account of ſugar*, for commiſſion, | 20 | 59 | 08 | 06 |
| | — | By *Robert Gordon's conſignment*, *per* the *Diana*, | 18 | 36 | 06 | 00 |
| | 30 | By *Hardware*, — — | 2 | 52 | 10 | 00 |
| | | By *Checks*, ditto, — — | 2 | 12 | 10 | 00 |
| | | By *Broad cloth*, ditto, — — | 2 | 3 | 15 | 00 |
| | | By *Linen*, ditto, — — | 3 | 5 | 00 | 00 |
| | | By *Shalloons*, ditto, — — | 3 | 36 | 13 | 04 |
| | | By *Ship Bonadventure*, ditto, — | 3 | 1116 | 15 | 00 |
| | | By *Linen yarn*, ditto, — — | 7 | 6 | 05 | 00 |
| | | By *Silk*, ditto, — — | 7 | 100 | 00 | 00 |
| | | By *David Maxwell our account of goods*, ditto, | 11 | 78 | 16 | 08 |
| | | By *John Pollock our account of meal*, ditto, | 11 | 33 | 06 | 08 |
| | | By *John Maclean our account of goods*, ditto, | 12 | 700 | 00 | 00 |
| | | By *Rum*, *per* the *Lark*, ditto, — | 13 | 169 | 08 | 00 |
| | | By *Goods per Bonadventure*, ditto, — | 17 | 200 | 12 | 06 |
| | | Total gain laſt 4 months, — | | 2857 | 18 | 03 |

| | | | Fo | l. | s. | d. | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Voyage to Boſton,* Dr | | | | | 1764 | | |
| 1764 *Jan.* | 14 | To *Sundries, per* the *Glaſgow,* — | | 401 | 10 | 00 | *Apr.* | 30 | |
| | | | | 401 | 10 | 00 | | | |
| | | *Johnſton and Hutcheſon,* Dr | | | | | | | |
| *Feb.* | 17 | To *Sundries,* for ſnuff, to *Boſton,* — | | 364 | 00 | 00 | *Jan.* | 14 | |
| *Apr.* | 30 | To *Balance,* —— — | 21 | 350 | 00 | 00 | | 25 | |
| | | | | 714 | 00 | 00 | | | |
| | | *Adam Wood, London,* Dr | | | | | | | |
| *Apr.* | 30 | To *Balance,* — — | 21 | 821 | 13 | 04 | *Jan.* | 17 | |
| | | | | 821 | 13 | 04 | | | |
| | | *William Chriſtie's, Stirling,* Dr | | | | | | | |
| *Feb.* | 21 | To *Caſh,* in full, — — | 21 | 187 | 10 | 00 | *Jan.* | 19 | |
| | | | | 187 | 10 | 00 | | | |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Apr.* | 30 | By *Balance,* — — — | 21 | 401 | 10 | 00 |
| | | | | 401 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 14 | By *Voyage to Boſton,* for ſnuff, at 1 month, | 10 | 364 | 00 | 00 |
| | 25 | By *David Maxwell our acct of goods,* at 6 mon. | 11 | 350 | 00 | 00 |
| | | | | 714 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 17 | By *Broad cloths,* — — | 2 | 821 | 13 | 04 |
| | | | | 1 | 13 | 04 |
| | | *Contra,* Cr | | | | |
| *Jan.* | 19 | By *Shalloons, per* bill, at 1 month, — | 3 | 187 | 10 | 00 |
| | | | | 187 | | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *John Campbell and company,* Dr | | | | |
| 1764 | | | | | | |
| *Jan.* | 20 | To *Sundries,* at 3 months, — — | | 575 | 00 | 00 |
| | | | | 575 | 00 | 00 |
| | | *David Maxwell our acct of goods,* Dr | | | | |
| *Jan.* | 25 | To *Johnston and Hutcheson,* for a consignment, | 10 | 350 | 00 | 00 |
| | 26 | To *Linen,* consigned him, — | 3 | 74 | 03 | 04 |
| | 30 | To *Thomas Gordon,* for charges at *Leith,* | 12 | 25 | 10 | 00 |
| *Apr.* | 30 | To *Profit and Loss,* gained, — | 9 | 78 | 16 | 08 |
| | | | | 528 | 10 | 00 |
| | | *Alexander Todd,* Dr | | | | |
| *Jan.* | 27 | To *Silk,* at 1 month, — — | 7 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |
| | | *John Pollock our acct of meal,* Dr | | | | |
| | | | *Bolls* | | | |
| *Jan.* | 30 | To *Bills payable,* consigned for sale, — | 1000 | 12 | 666 | 13 | 04 |
| *Apr.* | 30 | To *Profit and Loss,* gained, — | | 9 | 33 | 06 | 08 |
| | | | 1000 | | 700 | 00 | 00 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Apr.* | 30 | By *Balance,* — — — | | 21 | 575 | 00 | 00 |
| | | | | | 575 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Mar.* | 6 | By *ditto our account-current,* — — | | 14 | 528 | 10 | 00 |
| | | | | | 528 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Mar.* | 1 | By *Cash in company,* in full, — — | | 1 | 250 | 00 | 00 |
| | | | | | 250 | 00 | 00 |
| | | *Contra,* | *Cr* | *Bolls* | | | |
| *Feb.* | 7 | By *Cash in company,* in part, — | | | 1 | 300 | 00 | 00 |
| *Mar.* | 7 | By *ditto,* in full of — | | 1000 | 1 | 400 | 00 | 00 |
| | | | | 1000 | | 700 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Bills payable,* Dr | | | | |
| 1764 | | | | | | |
| *Mar.* | 22 | To *Robert Gordon's consignment, &c.* remitted *Robert Bogle,* 80 days date, — — | 18 | 200 | 00 | 00 |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 1126 | 13 | 04 |
| | | | | 1326 | 13 | 04 |
| | | *Thomas Gordon, Leith,* Dr | | | | |
| *Apr.* | 30 | To *Balance,* — — | 21 | 25 | 10 | 00 |
| | | | | 25 | 10 | 00 |
| | | *Charges of merchandise,* Dr | | | | |
| *Jan.* | 31 | To *Cash,* expended this month, — | 1 | 20 | 05 | 00 |
| *Feb.* | 29 | To *ditto, ditto,* — — | 1 | 20 | 05 | 06 |
| *Mar.* | 31 | To *ditto, ditto,* — — | 1 | 27 | 10 | 00 |
| *Apr.* | 30 | To *ditto, ditto,* — — — | 1 | 25 | 06 | 06 |
| | | | | 93 | 07 | 00 |
| | | *John Maclean, our acct of goods,* Dr | | | | |
| *Feb.* | 1 | To *Voyage to Jamaica, per* the *Bonadventure,* | 3 | 1000 | 00 | 00 |
| *Apr.* | 30 | To *Profit and Loss,* — — | 9 | 700 | 00 | 00 |
| | | | | 1700 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Jan.* | 30 | By *John Pollock our account of meal,* to *Alex. Graham, May* 3. — — | 11 | 666 | 13 | 04 |
| *Feb.* | 22 | By *Rob Kay's account of tobacco, ditto* 25. | 14 | 160 | 00 | 00 |
| | 28 | By *Macfarlane's ſugar, per* the *Thiſtle,* to *Tho. Johnſton, ditto* 2. — — | 15 | 300 | 00 | 00 |
| *Mar.* | 16 | By *John Maclean's account-current,* at *Robert Bogle's, London, ditto* 18. — | 13 | 200 | 00 | 00 |
| | | | | 1326 | 13 | 04 |
| | | *Contra,* Cr | | | | |
| *Jan* | 31 | By *David Maxwell our account of goods,* for charges, —— —— | 11 | 25 | 10 | 00 |
| | | | | 25 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Apr.* | 30 | By *Profit and Loſs,* — — | 9 | 93 | 07 | 00 |
| | | | | 93 | 07 | 00 |
| | | *Contra,* Cr | | | | |
| *Mar.* | 10 | By *ditto, our account-current,* — | 13 | 1700 | 00 | 00 |
| | | | | 1700 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | *Rum, per the Lark, Dr* | Pun. Gall. | | | | |
| 1764 | | | | | | |
| *Feb.* 1 | To *John Maclean our acct-curt*, | 20 2100 | 3 | 335 | 15 | 00 |
| 11 | To *Caſh in company*, for duties and charges, — | | 1 | 592 | 00 | 00 |
| *Apr.* 30 | To *Profit and Loſs*, gained, | | 9 | 169 | 08 | 00 |
| | | 20 2100 | | 1097 | 03 | 00 |
| | *John Maclean our account-current, Dr* | | | | | |
| *Mar.* 10 | To *ditto our account of goods*, — — | | 12 | 1700 | 00 | 00 |
| 16 | To *Bills payable*, for his draught in favour of *James Dunlop*, — — | | 12 | 200 | 00 | 00 |
| 25 | To *Sundries, per the Bonadventure*, — | | | 1320 | 08 | 01 |
| | | | | 3220 | 08 | 01 |
| | *William Cochran and company, Dr* | | | | | |
| *Feb.* 2 | To *Sundries*, at 3 months, — — | | | 516 | 00 | 00 |
| | | | | 516 | 00 | 00 |
| | *Robert Marſhall, Birmingham, Dr* | | | | | |
| *Apr.* 30 | To *Balance*, — — — | | 21 | 500 | 00 | 00 |
| | | | | 500 | 00 | 00 |

| | | Contra, Cr | Pun. | Gall. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1764 | | | | | | | | |
| Feb. | 21 | By *Sundries*, for — | 10 | 1050 | | 546 | 00 | 00 |
| | 24 | By *Caſh in company*, for — | 5 | 525 | 1 | 275 | 11 | 06 |
| | | By *Balance*, for — | 5 | 525 | 21 | 275 | 11 | 06 |
| | | | 20 | 2100 | | 1097 | 03 | 00 |

| | | Contra, Cr | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Feb. | 1 | By *Rum, per* the *Lark*, — — | | | 13 | 335 | 15 | 00 |
| Mar. | 10 | By *Goods, per* the *Bonadventure*, — | | | 17 | 599 | 07 | 06 |
| Apr. | 12 | By *Caſh in company*, — — — | | | 1 | 5 | 11 | 03 |
| | 30 | By *Balance*, — — — | | | 21 | 2279 | 14 | 04 |
| | | | | | | 3220 | 08 | 01 |

| | | Contra, Cr | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Apr. | 30 | By *Balance*, — — — | | | 21 | 516 | 00 | 00 |
| | | | | | | 516 | 00 | 00 |

| | | Contra, Cr | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Feb. | 9 | By *Hardware*, at 6 months, — — | | | 2 | 500 | 00 | 00 |
| | | | | | | 500 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Bills receivable,* Dr | | | | |
| 1764 | | | | | | |
| *Feb.* | 13 | To *Silk,* for *Stephenſon* on *Boſtock* and *Huddleſton,* at 90 days date, — — | 7 | 250 | 00 | 00 |
| | 21 | To *Rum,* for *Perkin*'s and *Penman*'s, at 3 months date, — — — | 13 | 273 | 00 | 00 |
| | 23 | To *Robert Kay's account of tobacco,* for Meſſ. *Barries,* at 12 months date, — | 14 | 63 | 13 | 04 |
| | 28 | To *Robert Kay's account of tobacco,* for *David Spence,* at 1 month's date, — | 14 | 803 | 16 | 08 |
| | 29 | To *ditto,* for *Alexander Dove*'s, at 6 months date, — — — | 14 | 602 | 10 | 00 |
| *Mar.* | 2 | To *Macfarlane's ſugar, per* the *Thiſtle, weſt ſugarhouſe,* at 3 months date, — | 15 | 1512 | 10 | 00 |
| | 18 | To *Goods, per* the *Bonadventure,* for *Pennycuik*'s, at 3 months date, — — | 17 | 240 | 00 | 00 |
| | 29 | To *Peter Alexander's account of ſilk*—*Philips* on *Benſon,* at 80 days date, — | 17 | 360 | 00 | 00 |
| *Apr.* | 15 | To *John Hay's account of ſugar*—*Forbes* on *Benſon,* at 21 days ſight, — — | 20 | 500 | 00 | 00 |
| | | | | 4605 | 10 | 00 |
| | | *David Maxwell our acc.-current,* Dr | | | | |
| *Mar.* | 6 | To *ditto our account of goods,* for nett proceeds, | 11 | 528 | 10 | 00 |
| | 29 | To *Sundries,* at 80 days date, — | | 570 | 00 | 00 |
| *Apr.* | 30 | To *Balance,* excluſive of intereſt and commiſſion, | 21 | 236 | 12 | 00 |
| | | | | 1335 | 02 | 00 |
| | | *Robert Kay's account of tobacco,* Dr | | | | |
| | | | *Lbs.* | | | |
| *Feb.* | 18 | To *Sundries,* for duties and charges on | 162789 | 4148 | 01 | 07 |
| | 22 | To *Sundries,* for freight, — | | 320 | 00 | 00 |
| *Mar.* | 2 | To *Sundries,* for commiſſ[n] and charges, | | 85 | 00 | 00 |
| | | To *ditto his account-current,* — | | 1025 | 00 | 00 |
| | | | 162789 | 5578 | 01 | 07 |
| | | *Cuſtomhouſe-bonds,* Dr | | | | |
| *Mar.* | 20 | To *Robert Kay's account of tobacco,* received up N° 1. — — — | 14 | 3604 | 09 | 0 1/4 |
| | | | | 3604 | 09 | 0 1/4 |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| *Feb.* | 17 | By *Johnston and Hutcheson*, for *Stephenson* and *Bostock*, — — — | 11 | 250 | 00 | 00 |
| *Mar.* | 29 | By *David Maxwell our account-current*, remitted *Philips*, — — — | 14 | 360 | 00 | 00 |
| | 30 | By *Cash*, for *David Spence*'s — — | 1 | 803 | 16 | 08 |
| *Apr.* | 17 | By *Cash*, for *Forbes* on *Benson* and *Mosley*, | 1 | 500 | 00 | 00 |
| | 30 | By *Balance*, — — — | 21 | 2691 | 13 | 04 |
| | | | | 4605 | 10 | 00 |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Feb.* | 18 | By *Cash*, *per* draught, in favour of *Hume* and *company*, at 90 days date, — — | 1 | 500 | 00 | 00 |
| *Mar.* | 29 | By *Peter Alexander's account-current*, — | 19 | 568 | 02 | 00 |
| *Apr.* | 24 | By *John Murdoch our account-current*, — | 20 | 266 | 10 | 00 |
| | | | | 1335 | 02 | 00 |

| | | Contra, Cr | Lbs. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| *Feb.* | 23 | By *Bills receivable*, at 12 months, for | 1600 | 14 | 63 | 13 | 04 |
| | 28 | By *Bills receivable*, at 1 month, for | 100743 | 14 | 803 | 16 | 08 |
| | 29 | By *ditto*, at 6 months, for — | 60446 | 14 | 602 | 10 | 00 |
| *Mar.* | 20 | By *Sundries*, received up the duties, | | | 4108 | 01 | 07 |
| | | | 162789 | | 5578 | 01 | 07 |

| | | Contra, Cr | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Feb.* | 18 | By *Robert Kay's account of tobacco*, for N° 1. | 14 | 3604 | 09 | $0\frac{1}{4}$ |
| | | | | 3604 | 09 | $0\frac{1}{4}$ |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *John King and company,* Dr | | | | | | |
| 1764 | | | | | | | | |
| *Feb.* | 19 | To *Hardware, per* account, at 12 months, | | | 2 | 320 | 00 | 00 |
| | | | | | | 320 | 00 | 00 |
| | | *Macfarlane's ſugar, per the Thiſtle,* Dr | | | | | | |
| | | | *Hhds* | *Cwt.* | | | | |
| *Feb.* | 25 | To *Caſh in company,* for duties and charges on — | 50 | 550 | 1 | 190 | 00 | 00 |
| | 26 | To *ditto,* for freight, — | | | 1 | 91 | 13 | 04 |
| | 28 | To *Bills payable,* for his draught, | | | | 300 | 00 | 00 |
| *Mar.* | 4 | To *Sundries,* for commiſſion and charges, — — | | | | 47 | 13 | 03 |
| | | To *ditto his account-current,* | | | 17 | 883 | 03 | 05 |
| | | | 50 | 550 | | 1512 | 10 | 00 |
| | | *Robert Kay's account-current,* Dr | | | | | | |
| *Mar.* | 5 | To *Sundries,* for his account, *per* the *Fanny* of *Greenock,* — — — | | | | 715 | 17 | 08 |
| *Apr.* | 30 | To *Balance,* — — — | | | 21 | 309 | 02 | 04 |
| | | | | | | 1025 | 00 | 00 |
| | | *John Chalmers and company,* Dr | | | | | | |
| *Apr.* | 30 | To *Balance,* — — — | | | 21 | 120 | 00 | 00 |
| | | | | | | 120 | 00 | 00 |

| | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | |
| 1764 *Apr.* | 30 | By *Balance,* — — — | | | 21 | 320 | 00 | 00 |
| | | | | | | 320 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| | | | *Hhds* | *Cwt.* | | | | |
| *Mar.* | 2 | By *Bills receivable,* at 3 months, | 50 | 550 | 14 | 1512 | 10 | 00 |
| | | | 50 | 550 | | 1512 | 10 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Apr.* | 30 | By *ditto his account of tobacco,* — | | | 14 | 1025 | 00 | 00 |
| | | | | | | 1025 | 00 | 00 |
| | | *Contra,* | | *Cr* | | | | |
| *Mar.* | 3 | By *Robert Kay's account-current,* for hardware, | | | 15 | 120 | 00 | 00 |
| | | | | | | 120 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *John Macdonald,* Dr | | | | |
| 1764 | | | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 58 | 06 | 08 |
| | | | | 58 | 06 | 08 |
| | | *James Macgregory,* Dr | | | | |
| *Apr.* | 30 | To *Balance.* — — — | 21 | 875 | 00 | 00 |
| | | | | 875 | 00 | 00 |
| | | *James Whitelaw,* Dr | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 123 | 10 | 00 |
| | | | | 123 | 10 | 00 |
| | | *Thomas Hill,* Dr | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 70 | 00 | 00 |
| | | | | 70 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Mar.* | 5 | By *Robert Kay's account-current,* at 12 months, | 15 | 58 | 06 | 08 |
| | | | | 58 | 06 | 08 |
| | | *Contra,* Cr | | | | |
| *Mar.* | 5 | By *Robert Kay's account-current,* at 6 months, | 15 | 125 | 00 | 00 |
| | 25 | By *John Maclean's account-current,* at 6 months, | 13 | 750 | 00 | 00 |
| | | | | 875 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| *Mar.* | 5 | By *Robert Kay's account-current,* at 12 months, | 15 | 123 | 10 | 00 |
| | | | | 123 | 10 | 00 |
| | | *Contra,* Cr | | | | |
| *Mar.* | 5 | By *Robert Kay's account-current,* at 6 months, | 15 | 70 | 00 | 00 |
| | | | | 70 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *David Macfarlane's acc. current, Dr* | | | | |
| 1764 | | | | | | |
| *Mar.* | 8 | To *Sundries, per* the *Venus,* — | | 566 | 10 | 06 |
| *Apr.* | 4 | To *John Murdoch our account-current, per ditto,* | 20 | 266 | 10 | 00 |
| | 30 | To *Balance,* —— — | 21 | 52 | 15 | 03 |
| | | | | 885 | 15 | 09 |

| | | | Cott. | Rum. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Goods per the Bonadventure, Dr* | Cwt. | Pun. | Gall. | | | | |
| *Mar.* | 10 | To *John Maclean our account-current,* — | 80 | 20 | 2200 | 13 | 599 | 07 | 06 |
| | 11 | To *Cash,* for duties and charges, — | | | | 1 | 620 | 00 | 00 |
| *Apr.* | 30 | To *Profit and Loss,* gained, | | | | 9 | 200 | 12 | 06 |
| | | | 80 | 20 | 2200 | | 1420 | 00 | 00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | *David Hutcheson, Dr* | | | | | |
| *Mar.* | 17 | To *Goods, per* the *Bonadventure,* at 3 months, | 17 | 550 | 00 | 00 | |
| | | | | 550 | 00 | 00 | |

| | | | lbs. | | | | |
|---|---|---|---|---|---|---|---|
| | | *P. Alexander's acct of silk, Dr.* | | | | | |
| *Mar.* | 21 | To *Cash in company,* paid duties and charges of — — | 300 | 1 | 67 | 10 | 00 |
| | 29 | To *Sundries,* for charges and commission, | | | 23 | 18 | 00 |
| *Apr.* | 26 | To *ditto his account-current,* — | | 19 | 568 | 12 | 00 |
| | | | 300 | | 660 | 00 | |

| | | | | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | | | *Cr* | | | | |
| 1764 | | | | | | | | | | |
| *Apr.* | 12 | By *Cash in company,* | — | — | | | 1 | 2 | 12 | 04 |
| | 30 | By *ditto his account of sugar,* | | — | | | 15 | 883 | 03 | 05 |
| | | | | | | | | 885 | 15 | 09 |

| | | | | *Cott.* | *Rum.* | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | *Cwt.* | *Pun.* | *Gall.* | | | | |
| *Mar.* | 17 | By *Sundries,* for | — | | 20 | 2200 | | 1100 | 00 | 00 |
| | 18 | By *Sundries,* for | — | 80 | | | | 320 | 00 | 00 |
| | | | | 80 | 20 | 2200 | | 1420 | 00 | 00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | | | | | |
| *Apr.* | 30 | By *Balance,* | — | — | | | 21 | 550 | 00 | 00 |
| | | | | | | | | 550 | 00 | 00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | *Contra,* | | *Cr* | *lbs.* | | | | |
| *Mar.* | 29 | By *Sundries,* in full of | — | | 300 | | | 660 | 00 | 00 |
| | | | | | 300 | | | 660 | 00 | 00 |

| | | | Ind. | Pim. | Sug. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | *Bills for acct of Rob. Gordon,* Dr | | | | | | | |
| 1764 | | | | | | | | | |
| *Mar.* | 21 | To *ditto his consignment, per* the *Diana,* viz. | | | | 18 | | | |
| | | *John Maxwell's,* 3 months, — | | | | | 100 | 00 | 00 |
| | | *William Cribben's,* 3 months, | | | | | 100 | 00 | 00 |
| | | *Mungo Smith's,* 3 months, — | | | | | 100 | 00 | 00 |
| | | | | | | | 300 | 00 | 00 |
| | | *R. Gordon's consignt, per the Diana,* Dr | | | | | | | |
| *Mar.* | 22 | To *Cash,* for duties and charges of — | lbs. 756 | lbs. 5605 | cwt. 240 | 1 | 215 | 08 | 00 |
| | 23 | To *Cash,* paid charges of reshipping, — | | | | 1 | 5 | 10 | 00 |
| *Apr.* | 22 | To *Sundries,* for charges and commission, | | | | | 54 | 16 | 06 |
| | | To *ditto his acc.-current,* | | | | 19 | 1032 | 08 | 00 |
| | | | 756 | 5605 | 240 | | 1308 | 02 | 06 |
| | | *Shoe-factory,* Dr | | | | | | | |
| *Apr.* | 30 | To *Balance,* — — | | | | 21 | 120 | 00 | 00 |
| | | | | | | | 120 | 00 | 00 |
| | | *Francis Peacock and company,* Dr | | | | | | | |
| *Apr.* | 30 | To *Balance,* — — | | | | 21 | 320 | 00 | 00 |
| | | | | | | | 320 | 00 | 00 |

*Contra,* *Cr*

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1764 | | | | | | |
| *Apr.* | 10 | By *John Hay's account of sugar,* for *Cribbin's,* | 20 | 100 | 00 | 00 |
| | 30 | By *Balance,* — — — | 21 | 200 | 00 | 00 |
| | | | | 300 | 00 | 00 |

*Contra,* *Cr*

| | | | *Ind.* | *Pim.* | *Sug.* | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| *Mar.* | 21 | By *Bills,* for account of | *lbs.* | *lbs.* | *cwt.* | | | | |
| | | ditto, — | | | | 18 | 300 | 00 | 00 |
| | 22 | By *Sundries,* for — | 756 | 5605 | | | 452 | 04 | 06 |
| *Apr.* | 12 | By *Cash in company,* | | | | 1 | 75 | 18 | 00 |
| | 20 | By *Cash in company,* for | | | 240 | 1 | 480 | 00 | 00 |
| | | | | | | | 1308 | 02 | 00 |
| | | | 756 | 5605 | 240 | | | | |

*Contra,* *Cr*

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Mar.* | 25 | By *John Maclean's acc.-current,* at 6 months, | 13 | 120 | 00 | 00 |
| | | | | 120 | 00 | 00 |

*Contra,* *Cr*

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Mar.* | 25 | By *John Maclean's acc.-current,* at 6 months, | 13 | 320 | 00 | 00 |
| | | | | 320 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Peter Alexander's account-current,* Dr | | | | |
| 1764 Mar. | 29 | To *David Maxwell our account-current,* — | 14 | 568 | 12 | 00 |
| | | | | 568 | 12 | 00 |
| | | *Robert Gordon his acc.-current,* Dr | | | | |
| Apr. | 2 | To *Sundries, per* the *Philis,* — | | 503 | 05 | 06 |
| | 30 | To *Balance,* — — — | 21 | 529 | 02 | 06 |
| | | | | 1032 | 08 | 00 |
| | | *John Shortridge,* Dr | | | | |
| Apr. | 30 | To *Balance,* — — — | 21 | 120 | 00 | 00 |
| | | | | 120 | 00 | 00 |
| | | *John Williamson,* Dr | | | | |
| Apr. | 30 | To *Balance,* — — — | 21 | 80 | 00 | 00 |
| | | | | 80 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra*, *Cr* | | | | |
| 1764 *Mar.* | 29 | By *ditto his account of silk*, — — | 17 | 568 | 12 | 00 |
| | | | | 568 | 12 | 00 |
| | | *Contra*, *Cr* | | | | |
| *Apr.* | 26 | By *ditto his consignment, per* the *Diana*, — | 18 | 1032 | 08 | 00 |
| | | | | 1032 | 08 | 00 |
| | | *Contra*, *Cr* | | | | |
| *Apr.* | 2 | By *Robert Gordon's acc.-current*, at 6 months, | 19 | 120 | 00 | 00 |
| | | | | 120 | 00 | 00 |
| | | *Contra*, *Cr* | | | | |
| *Apr.* | 2 | By *Robert Gordon's acc.-current*, at 3 months, | 19 | 80 | 00 | 00 |
| | | | | 80 | 00 | 00 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Alexander Monro,* Dr | | | | |
| 1764 | | | | | | |
| *Apr.* | 30 | To *Balance,* — — — | 21 | 250 | 00 | 00 |
| | | | | 250 | 00 | 00 |
| | | *John Murdoch our account-current,* Dr | | | | |
| *Apr.* | 24 | To *David Maxwell our account-current,* — | 14 | 266 | 10 | 00 |
| | | | | 266 | 10 | 00 |
| | | *John Hay's account of ſugar,* Dr | | | | |
| | | | Cwt. | | | |
| *Apr.* | 7 | To *Caſh in company,* paid duties and charges of — — | 720 | 1 | 287 | 16 00 |
| | 10 | To *Sundries,* for freight, — | | | 126 | 00 00 |
| | 22 | To *Sundries,* for charges and commiſſion, — — — | | | 85 | 04 06 |
| | 30 | To *ditto his account-current,* — | | 20 | 1474 | 09 06 |
| | | | 720 | | 1973 | 10 00 |
| | | *John Hay's account-current,* Dr | | | | |
| *Apr.* | 20 | To *Caſh in company,* taken up his acceptance for — — — | | 1 | 657 | 00 00 |
| | 30 | To *Balance,* — — — | 21 | 817 | 09 | 06 |
| | | | | 1474 | 09 | 06 |

| | | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | *Contra,* | *Cr* | | | | |
| 1764 | | | | | | | |
| *Apr.* | 2 | By *Robert Gordon's account-current*, at 4 months, | | 19 | 250 | 00 | 00 |
| | | | | | 250 | 00 | 00 |
| | | *Contra,* | *Cr* | | | | |
| *Apr.* | 4 | By *David Macfarlane's account-current*, | — | 17 | 266 | 10 | 00 |
| | | | | | 266 | 10 | 00 |
| | | *Contra,* | *Cr* | | | | |
| | | | *Cwt.* | | | | |
| *Apr.* | 15 | By *Sundries*, for | — — | 240 | | 660 | 00 00 |
| | 17 | By *Caſh*, for exchange, | — | | 1 | 10 | 00 00 |
| | 22 | By *ditto*, received nett, | — — | 480 | 1 | 1303 | 10 00 |
| | | | | 720 | | 1973 | 10 00 |
| | | *Contra,* | *Cr* | | | | |
| | | By *ditto his account of ſugar*, | — — | 20 | 1474 | 09 | 06 |
| | | | | | 1474 | 09 | 06 |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Edward Howit,* Dr | | | | |
| 1764 | | | | | | |
| *Apr.* | 26 | To *white goods,* — — — | 2 | 180 | 00 | 00 |
| | | | | 180 | 00 | 00 |
| | | *Balance in company,* Dr | | | | |
| *Apr.* | 30 | To *Cash remaining,* — — — | 1 | 4291 | 07 | 00½ |
| | | To *Ship Bonadventure,* ditto, — | 3 | 750 | 00 | 00 |
| | | To *James Brown's account-proper,* due the company, — — — | 4 | 230 | 00 | 00 |
| | | To *Robert Wright's account-proper,* ditto, | 5 | 100 | 00 | 00 |
| | | To *my account-proper,* ditto, — | 6 | 122 | 00 | 00 |
| | | To *Daniel Montgomery,* ditto, — | 7 | 268 | 00 | 00 |
| | | To *John Fleming,* ditto, — — | 8 | 46 | 10 | 00 |
| | | To *Voyage to Boston*—remaining, — | 10 | 401 | 10 | 00 |
| | | To *John Campbell and company*—due — | 11 | 575 | 00 | 00 |
| | | To *Rum, per* the *Lark,* 5 puncheons, | 13 | 275 | 11 | 06 |
| | | To *John Maclean our account-current*—due, | 13 | 2279 | 14 | 04 |
| | | To *William Cochran and company*—due, | 13 | 516 | 00 | 00 |
| | | To *Bills receivable, per* account, — | 14 | 2691 | 13 | 04 |
| | | To *John King and company*—due, — | 15 | 320 | 00 | 00 |
| | | To *David Hutcheson*—due, — | 17 | 550 | 00 | 00 |
| | | To *Bills,* for account of *Robert Gordon,* | 18 | 200 | 00 | 00 |
| | | To *Edward Howit*—due, — | 21 | 180 | 00 | 00 |
| | | Amount of the company's subject, | | 13797 | 06 | 02½ |

| | | | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Contra,* Cr | | | | |
| 1764 | | | | | | |
| *Apr.* | 30 | By *Balance,* — — — | 21 | 180 | 00 | 00 |
| | | | | 180 | 00 | 00 |
| | | *Contra,* Cr | | | | |
| *Apr.* | 30 | By *Ronald Weaver, Paiſley,* — | 6 | 200 | 00 | 00 |
| | | By *Univerſal wareroom,* — | 6 | 250 | 00 | 00 |
| | | By *Johnſton and Hutcheſon,* — | 10 | 350 | 00 | 00 |
| | | By *Adam Wood, London,* — — | 10 | 821 | 13 | 04 |
| | | By *Bills payable, per* account, — | 12 | 1126 | 13 | 04 |
| | | By *Thomas Gordon, Leith,* — | 12 | 25 | 10 | 00 |
| | | By *Robert Marſhall, Birmingham,* — | 13 | 500 | 00 | 00 |
| | | By *David Maxwell our account-current,* | 14 | 236 | 12 | 00 |
| | | By *Robert Kay his account-current,* — | 15 | 309 | 02 | 04 |
| | | By *John Chalmers and company,* — | 15 | 120 | 00 | 00 |
| | | By *John Macdonald,* — — | 16 | 58 | 06 | 08 |
| | | By *James Macgregory,* — | 16 | 875 | 00 | 00 |
| | | By *James Whitelaw,* — — | 16 | 123 | 10 | 00 |
| | | By *Thomas Hill,* — — | 16 | 70 | 00 | 00 |
| | | By *David Macfarlane's account-current,* | 17 | 52 | 15 | 03½ |
| | | By *the ſhoe-factory,* — — | 18 | 120 | 00 | 00 |
| | | By *Francis Peacock and company,* — | 18 | 320 | 00 | 00 |
| | | By *Robert Gordon's account-current,* — | 19 | 529 | 02 | 06 |
| | | By *John Shortridge,* — — | 19 | 120 | 00 | 00 |
| | | By *John Williamſon,* — — | 19 | 80 | 00 | 00 |
| | | By *Alexander Monro,* — — | 20 | 250 | 00 | 00 |
| | | By *John Hay's account-current,* — | 20 | 817 | 09 | 06 |
| | | Amount of debts due by us, — | | 7355 | 14 | 11½ |
| | | By *Stock in company,* for our nett capital, | 5 | 6441 | 11 | 03 |
| | | | | 13797 | 06 | 02½ |

# Five QUESTIONS in Company-accounts.

ALthough the preceding ſpecimens are ſufficiently copious, particular, and diverſified, with regard to domeſtic and foreign, proper and company trade; yet, to confirm and facilitate practice in company-accounts, than which no part of accountantſhip is eſteemed more difficult and complicated, eſpecially to young book-keepers, I have thought proper to add the five following queſtions, three of which are already balanced, to ſerve as a model for the other two, and theſe two are left, not only to exerciſe, but likewiſe to ſerve as a teſt to the young accountant of his own abilities. It were to be wiſhed, that in our magazines, and ſuch periodical writings, ſome ſpace was allotted for ſhort queſtions, like ſome of the following, for the exerciſe of young people that are bred to buſineſs; nor would ſuch exerciſes be below many teachers, who are ſeldom ſeen to depart from the round of their own form. Proper queſtions in arithmetic and menſuration might likewiſe ſerve to promote emulation to excel in figuring; but I would have theſe queſtions to bear ſuch a relation to matters of buſineſs, that they might ſerve at once to excite inquiry, enlarge the ideas, and facilitate practice. The periodical writers in England have adopted this ſcheme with regard to mathematics, but we have never attended to any thing of the kind.

## QUEST. I.

Two merchants, *Abraham* and *Benjamin*, agree to make a trial of trading in company, each $\frac{1}{2}$ concerned: in purſuance of which deſign, *Abraham* purchaſes from ſundries with his own money 100 pieces green linen, meaſuring 2500 yards, which, with charges, coſt him 190 *l.*; 100 pieces lawns, meaſuring 1000 yards, at 2 *s.* 6 *d. per* yard; and 50 pieces gauzes, meaſuring 500 yards, at 1 *s.* 8 *d. per* yard. At the ſame time *Benjamin* purchaſes with his own money 80 pieces green Holland, meaſuring 1600 yards, which, with charges, came to 200 *l.*; and 100 pieces lawns, containing 1000 yards, coſt, with charges, 166 *l.* 15 *s.* Theſe purchaſes being made, the partners meet, even their accounts, and fix upon *Alexander Colvin* for their bleacher, to whoſe field they immediately diſpatch their reſpective purchaſes, marked for diſtinction with their reſpective initials. In due time *Colvin* returns them their lawns and gauzes, with a charge of 41 *l.* 13 *s.* 4 *d.* for bleaching, which *Abraham* pays, and immediately reimburſes himſelf by the diſpoſal of 50 pieces gauzes, at 25 *s. per* piece, ready money. *Benjamin* puts off 100 pieces lawns, marked *A*, to *Alexander Parkhill*, at 40 *s. per* piece, and for payment receives a diſcharge for a debt due by him to ditto *Parkhill* of 50 *l.* gets a draught on his partner *Abraham* for 40 *l.* and receives the balance in money. *David Doig* purchaſes the 100 pieces marked *B*, from *Abraham*, at 45 *s. per* piece, and gives him in payment *Fogo*'s draught on *Macintoſh, London*, at 90 days date, which

which in ten days after he ſells at $\frac{3}{4}$ *per cent.* advance. After this they receive their linen and Holland, the former meaſuring 2600 yards, charged at 3 *d.* and the latter, meaſuring 1680 yards, at 5 *d. per* yard. *Abraham* pays this bill, and ſells 40 pieces of the Holland for ready money at 3 *s.* 6 *d. per* yard. *John White* purchaſes the remaining 840 yards at 3 *s.* 10 *d. per* yard, and promiſes payment in 10 days, but afterwards proving inſolvent, they are obliged to diſcount 25 *per cent.* *Benjamin* received the compoſition. *Abraham* puts off the remaining 100 pieces of linen, containing 2600 yards, at 2 *s.* 3 *d. per* yard, in payment whereof he receives in money 125 *l.* 10 *s.* counts with the purchaſers in private dealings of his own for 24 *l.* 10 *s.* takes up an acceptance of his partner *Benjamin*'s for 50 *l.* and receives ſundry ſmall acceptances for the remainder due at two months. The ſales being thus finiſhed, each partner brings in his reſpective account of charges, hitherto not mentioned, *viz.* *Abraham*'s 14 *l.* 10 *s.* 6 *d.* and *Benjamin*'s 10 *l.* 14 *s.* 6 *d.* After this they gave in a note of their particular tranſactions and intromiſſions above narrated, in order to a general ſettlement of the whole account; a true ſtate whereof, according to the method of Dr and Cr, is here required.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | *l.* | *s.* | *d.* |
| | *Sundries* Drs to *Abraham*, 356 *l.* 13 *s.* 4 *d.* | | | | | |
| .1 | *Linen*, for 100 pieces, 2500 yards green, marked *A*, with charges coſt, — *L.* | 190 | 0 0 | | | |
| .1 | *Lawns*, for 100 pieces, 1000 yards green, marked *A*, coſt at 2 *s.* 6 *d.* — | 125 | 0 0 | | | |
| .1 | *Gauzes*, for 50 pieces, 500 yards green, marked *A*, coſt at 1 *s.* 8 *d.* — | 41 | 13 4 | | | |
| .1 | | | | 356 | 13 | 04 |
| | *Sundries* Dr to *Benjamin*, 366 *l.* 15 *s.* | | | | | |
| .1 | *Holland*, 80 pieces, 1600 yards green, *B.* *L.* | 200 | 0 | | | |
| .1 | *Lawns*, 100 pieces, 1000 yards ditto, *B.* | 166 | 15 | | | |
| .2 | | | | 366 | 15 | 00 |
| .2 | *Benjamin* Dr to *Abraham*, 5 *l.* 10 *d.* | | | | | |
| .1 | Received to even their accounts in the purchaſe, | | | 5 | 00 | 10 |
| | *Sundries* Drs to *Abraham*, 41 *l.* 13 *s.* 4 *d.* | | | | | |
| .1 | *Lawns*, 200 pieces, 2000 yds, *A* and *B*, white, — — — *L.* | 33 | 6 8 | | | |
| .1 | *Gauzes*, 50 pieces, 500 yards, *A* — ditto, | 8 | 6 8 | | | |
| .1 | | | | 41 | 13 | 04 |
| | Paid by him for bleaching. | | | | | |
| .1 | *Abraham* Dr to *Gauzes*, 62 *l.* 10 *s.* | | | | | |
| .1 | Received for 50 pieces, 500 yards, 25 *s. per* piece, | | | 62 | 10 | 00 |
| | *Sundries* Drs to *Lawns*, 200 *l.* | | | | | |
| .2 | *Benjamin*, counted for and received by him, *L.* | 160 | | | | |
| .1 | *Abraham*, for a bill on him, — — | 40 | | | | |
| .1 | | | | 200 | 00 | 00 |
| | Sold 100 pieces *A*, 1000 yds, at 40 *s. per* piece. | | | | | |
| .1 | *Abraham* Dr to *Lawns*, 226 *l.* 13 *s.* 9 *d.* | | | | | |
| .1 | Received for 100 pieces, 1000 yards, *B*, at 45 *s. per* piece, with $\frac{3}{4}$ *per cent.* premium on a *London* bill for the value, — — — | | | 226 | 13 | 09 |
| | *Sundries* Drs to *Abraham*, 72 *l.* 10 *s.* | | | | | |
| .1 | *Linen*, received from the bleachfield, 100 pieces, 2600 yds white, *A*, at 3 *d. per* yd bleaching, — — *L.* | 32 | 10 | | | |
| .1 | *Holland*, ditto, 80 pieces, 1680 yds white, *B*, at 5 *d. per* yard ditto, — — | 40 | 0 | | | |
| .1 | | | | 72 | 10 | 00 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | *Sundries* Drs to *Holland*, 308 *l.* | | | | | | |
| .1 | *Abraham*, received for 40 pieces, 840 yards, at 3 *s.* 6 *d.* — — — | | | *L.* 147 | | | |
| .2 | *John White*, for 40 pieces, 840 yds, at 3 *s.* 10 *d.* | | | 161 | | | |
| .1 | | | | | 308 | 00 | 00 |
| | *Sundries* Drs to *John White*, 161 *l.* | | | | | | |
| .2 | *Benjamin*, received a compoſition at 15 *s.* *per* 20 *s.* — — — | | *L.* | 120 15 | | | |
| .1 | *Holland*, for an abatement at 25 *per cent.* | | | 40 5 | | | |
| .2 | | | | | 161 | 00 | 00 |
| | *Sundries* Drs to *Linen*, 292 *l.* 10 *s.* | | | | | | |
| .1 | *Abraham*, received in money and credit for | | *L.* | 150 0 | | | |
| .2 | *Benjamin*, retired his acceptance for — | | | 50 0 | | | |
| .2 | *Bills receivable*, for ſundries, — — | | | 92 10 | | | |
| .1 | | | | | 292 | 10 | 00 |
| | For ſales of 100 pieces, 2600 yds, at 2 *s.* 3 *d.* | | | | | | |
| .2 | *Profit and Loſs* Dr to *Sundries*, 25 *l.* 5 *s.* | | | | | | |
| .1 | To *Abraham*, for his account, — | | *L.* | 14 10 6 | | | |
| .2 | To *Benjamin*, ditto, — — | | | 10 14 6 | | | |
| | | | | | 25 | 05 | 00 |

| *Linnen in comp.* Dr | Pcs. | Yds gr. | Dº wh. | Fo | s. | d. |
|---|---|---|---|---|---|---|
| To *Abraham*, A — | 100 | 2500 | | 1 | 190 | 00 00 |
| To *ditto*, for bleaching, | | | 2600 | 1 | 32 | 10 00 |
| To *Profit and Loss in company*, gained, — — | | | | 2 | 70 | 00 00 |
| | 100 | 2500 | 2600 | | 292 | 10 00 |

| *Lawns in comp.* Dr | Pcs. | Yds gr. | White. | | | |
|---|---|---|---|---|---|---|
| To *Abraham*, A — | 100 | 1000 | | 1 | 125 | 00 00 |
| To *Benjamin*, B — | 100 | 1000 | | 2 | 166 | 15 00 |
| To *Abraham*, paid for bleaching, A and B, — | | | 2000 | 1 | 33 | 06 08 |
| To *Profit and Loss in company*, | | | | | 101 | 12 01 |
| | 200 | 2000 | 2000 | | 426 | 13 9 |

| *Gauzes in comp.* Dr. | Pcs. | Yds. | | | |
|---|---|---|---|---|---|
| To *Abraham*, A — | 50 | 500 | 1 | 41 | 13 04 |
| To *ditto*, paid for bleaching, — | | | 1 | 8 | 06 08 |
| To *Profit and Loss*, gained, — | | | 2 | 12 | 10 00 |
| | 50 | 500 | | 62 | 10 00 |

| *Abraham*, Dr | | | | | |
|---|---|---|---|---|---|
| To *Gauzes*, received for 50 pieces, — | | | 1 | 62 | 10 00 |
| To *Lawns*, for a bill on him, — | | | 1 | 40 | 00 00 |
| To *Lawns*, received by him, — — | | | 1 | 226 | 13 09 |
| To *Holland*, in part, ditto, — — | | | 1 | 147 | 00 00 |
| To *Linen*, in part, ditto, — — | | | 1 | 150 | 00 00 |
| | | | | 626 | 03 09 |

| *Holland in comp.* Dr | Pcs. | Green. | White. | | | |
|---|---|---|---|---|---|---|
| To *Benjamin*, B — | 80 | 1600 | | 2 | 200 | 00 00 |
| To *Abraham*, for bleaching, | | | 1680 | 1 | 40 | 00 00 |
| To *John White*, abated, — | | | | 2 | 40 | 05 00 |
| To *Profit and Loss in company*, | | | | 2 | 27 | 15 00 |
| | 80 | 1600 | 1680 | | 308 | 00 00 |

| *Contra*, Cr | *Pcs.* | *Yds gr.* | *Doub.* | *Fo* | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|---|
| By *Sundries*, at 2 *s.* 3 *d.* for | 100 | 2500 | 2600 | | 292 | 10 | 00 |
| | 100 | 2500 | 2600 | | 292 | 10 | 00 |

| *Contra*, Cr | *Pcs.* | *Yds gr.* | *White.* | | | | |
|---|---|---|---|---|---|---|---|
| By *Sundries*, for — | 100 | | 1000 | | 200 | 00 | 00 |
| By *Abraham*, for — | 100 | | 1000 | 1 | 226 | 13 | 09 |
| | 200 | | 2000 | | 426 | 13 | 09 |

| *Contra*, Cr | *Pcs.* | *Yds.* | | | | |
|---|---|---|---|---|---|---|
| By *Abraham*, for — | 50 | 500 | 1 | 62 | 10 | 00 |
| | 50 | 500 | | 62 | 10 | 00 |

| *Contra*, Cr | | | | |
|---|---|---|---|---|
| By *Sundries*, *A*, brought in by him, — | | 356 | 13 | 04 |
| By *Benjamin*, to even accounts in the purchase, — | 2 | 5 | 00 | 10 |
| By *Sundries*, paid for bleaching, — | | 41 | 13 | 04 |
| By *ditto*, ditto, — | | 72 | 10 | 00 |
| By *Profit and Loss*, for charges paid by him, — | 2 | 14 | 10 | 06 |
| By *ditto*, for his share of profits, — | 2 | 93 | 06 | 00½ |
| By *Balance in company*, due by him, — | 2 | 42 | 09 | 08½ |
| | | 626 | 03 | 09 |

| *Contra*, Cr | *Pcs.* | *Green.* | *White.* | | | | |
|---|---|---|---|---|---|---|---|
| By *Sundries*, at different prices. | 80 | | 1680 | | 308 | 00 | 00 |
| | 80 | | 1680 | | 308 | 00 | 00 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| *Benjamin,* Dr | | | | |
| To *Abraham,* to even accounts in the purchaſe, | 1 | 5 | 00 | 10 |
| To *Lawns,* received by him, — | 1 | 160 | 00 | 00 |
| To *John White,* in full of compoſition, — | 2 | 120 | 15 | 00 |
| To *Linen,* for his acceptance of — | 1 | 50 | 00 | 00 |
| To *Balance,* due him, — — | 2 | 134 | 19 | 08½ |
| | | 470 | 15 | 06½ |
| *John White,* Dr | | | | |
| To *Holland,* — — — | 1 | 161 | 00 | 00 |
| | | 161 | 00 | 00 |
| *Bills receivable,* Dr | | | | |
| To *Linen,* for ſundry acceptances, — | 1 | 92 | 10 | 00 |
| | | 92 | 10 | 00 |
| *Profit and Loſs in company,* Dr | | | | |
| To *Sundries,* for charges, —— | | 25 | 05 | 00 |
| To *Abraham,* for his ſhare of profits, — | 1 | 93 | 06 | 00½ |
| To *Benjamin,* ditto, — — | 2 | 93 | 06 | 00½ |
| | | 211 | 17 | 01 |
| *Balance in company,* Dr | | | | |
| To *Abraham,* due by him, —— | 1 | 42 | 09 | 08½ |
| To *Bills receivable,* —— — | 2 | 92 | 10 | 00 |
| | | 134 | 19 | 08½ |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| *Contra,* Cr | | | | |
| By *Sundries, B,* brought in by him, —— | | 366 | 15 | 00 |
| By *Profit and Loss,* for charges, — | 2 | 10 | 14 | 06 |
| By *ditto,* for his ſhare of gain, — — | | 93 | 06 | 00½ |
| | | 470 | 15 | 06½ |
| *Contra,* Cr | | | | |
| By *Sundries,* — — | | 161 | 00 | 00 |
| | | 161 | 00 | 00 |
| *Contra,* Cr | | | | |
| By *Balance,* due, — — | 2 | 92 | 10 | 00 |
| | | 92 | 10 | 00 |
| *Contra,* Cr | | | | |
| By *Linen,* gained, — — | 1 | 70 | 00 | 00 |
| By *Lawns,* gained, — — | 1 | 101 | 12 | 01 |
| By *Gauzes,* gained, — — | 1 | 12 | 10 | 00 |
| By *Holland,* gained, —— — | 1 | 27 | 15 | 00 |
| | | 211 | 17 | 01 |
| *Contra,* Cr | | | | |
| By *Benjamin,* due to him, — — | 2 | 134 | 19 | 08½ |
| | | 134 | 19 | 08½ |

## QUEST. II.

THree merchants, *Charles*, *David*, and *Ebenezer*, agree to be concerned in an adventure to *Jamaica*, each as far as he found it convenient to be in advance. *Charles*, to complete his ſhare of the adventure, gives in goods to the value of 500 *l.*; *David* to the value of 600 *l.*; and *Ebenezer* to the value of 700.; which ſums reſpectively, were declared to be the ſtandard, by which all future tranſactions among the partners relative to this adventure, were to be proportioned and aſcertained: without departing from this purpoſe, they added, on their common credit, the value of 1000 *l.* in goods, payable to *Greenſhields* and *Wardrop* in 12 months; which, with their former inputs, they ſhipped on board the *Fanny*, Capt. *Walkingſhaw*, addreſſed to *John Horn* merchant in *Kingſton*, to ſell for their account. *Charles* pays the calendar-account 25 *l.* 10 *s.*; *David* pays porterage, cartage, and lighterage, 24 *l.* 15 *s.*; and *Ebenezer* pays the outſet charges at *Port-Glaſgow*, including ½ freight, 87 *l.* 10 *s.* Partners then meet and even their accounts. —— In the courſe of 6 months, the *Fanny* returns with *John Horn*'s advices, bearing, that he had received their adventure, a part whereof being already diſpoſed of, he had, by the ſame ſhip, made them a remittance of 100 hhds ſugar, nett coſt, including charges and his commiſſion, at their debit 1600 *l. Sterling*.

*Charles* receives the ſugar, which being weighed at the King's ſcale netted 1200 *cwt.* the duties whereof, which he likewiſe paid, amounting to 379 *l.* 10 *s.*

He likewiſe ſettles for the freight at two guineas *per* hhd, of which he pays down 105 *l.* and for the remainder draws on his partners at 3 months, which they accept.

His *extra* charges at *Port-Glaſgow*, amounted to 35 *l.* 10 *s.*

At his return, he laid a ſtate of his diſburſements before his partners, who immediately diſcharged their reſpective proportions. —— *Robert Macnair* purchaſes the ſugar at 50 *s. per cwt.* and pays down the value, being allowed a deduction of 3 months intereſt. Upon this they immediately clear off *Greenſhields* and *Wardrop*, who allowed them at the rate of 3 *per cent.* diſcount for prompt payment, and proportion the remainder amongſt themſelves, according to their reſpective ſhares of ſtock.

By and by the *Jeſſe* arrives, by which they have advices from *John Horn*, incloſing account of ſales, nett proceeds 3800 *l. Sterling*. —— In return for which he had remitted them in full 40 puncheons old rum, containing in all 5000 gallons, at 3 *s.*

*per*

*per* gallon, beſides caſks and other charges, which came to 50 *l.* more, and the remainder in bills of exchange, at 60 days ſight, on *London*, which *Ebenezer* ſold for $1\frac{1}{4}$ advance, clears the freight at 3 guineas *per* puncheon, and pays the duties of the rum, which with charges amounted to 1311 *l.* —— *Charles* diſpoſes of 20 puncheons for ready money, at 10 *s.* 6 *d.* *per* gallon, and takes 2 puncheons more to himſelf at the ſame price. —— In order to finiſh the concern, they divide the remainder equally, each taking 6 puncheons at the rate of 10 *s.* 6 *d.* *per* gallon.

Now it is required to exhibit a true ſtate of this adventure, and of the parties one to another, in the method of *Dr* and *Cr*, ſo as the proportion originally ſtipulated, be every where preſerved and aſcertained.

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1 | *Voyage to Jamaica in company* Dr to *Sundries*, 2800 *l.* | | | | | | |
| 2 | To *Charles*, for his proportion of ſtock, | | | L. 500 | | | |
| 3 | To *David*, ditto, | — | — | 600 | | | |
| 4 | To *Ebenezer*, ditto, | — | — | 700 | | | |
| 5 | To *Greenſhiells and Wardrop*, at 12 months, | | | 1000 | | | |
| | | | | | 2800 | 00 | 00 |
| | *Per* the *Fanny*, conſigned to *John Horn*. | | | | | | |
| 1 | *Voyage to Jamaica in company* Dr to *Sundries*, 137 *l.* 15 *s.* | | | | | | |
| 2 | To *Charles*, for packing, | — | | L. 25 10 | | | |
| 3 | To *David*, for lighterage, *&c.* | — | | 24 15 | | | |
| 4 | To *Ebenezer*, for outſet and $\frac{1}{7}$ freight, | — | | 87 10 | | | |
| | | | | | 137 | 15 | 00 |
| 4 | *Ebenezer* Dr to *Sundries*, 33 *l.* 18 *s* $7\frac{1}{3}$ *d.* | | | | | | |
| 2 | To *Charles*, paid by him, | — | | L. 12 15 $2\frac{1}{3}$ | | | |
| 3 | To *David*, ditto, | — | — | 21 3 4 | | | |
| | | | | | 33 | 18 | $7\frac{1}{3}$ |
| | To even their accounts. | | | | | | |
| 6 | *Sugar in company* Dr to *Sundries*, 2225 *l.* | | | | | | |
| 1 | To *Voyage to Jamaica in company*, for *John Horn*'s charge, | — | — | L. 1600 | | | |
| 2 | To *Charles*, for duties, charges, and $\frac{1}{7}$ freight, | | | 520 | | | |
| 7 | To *Bills payable*, for his draught on partners, | | | 105 | | | |
| | | | | | 2225 | 00 | 00 |
| | 100 hhds, 1200 *cwt. per* the *Fanny*. | | | | | | |
| 2 | *Charles* Dr to *Sundries*, 386 *l.* 13 *s.* 4 *d.* | | | | | | |
| 3 | To *David*, paid by him, | — | | L. 166 13 4 | | | |
| 4 | To *Ebenezer*, ditto, | — | — | 220 0 0 | | | |
| | | | | | 386 | 13 | 04 |
| | To even their accounts. | | | | | | |
| | *Sundries* Drs to *Sugar in company*, 2962 *l.* 10 *s.* | | | | | | |
| 5 | To *Greenſhiells and Wardrop*, in full, | | | L. 970 0 0 | | | |
| 2 | To *Charles*, for his proportion, | — | | 553 9 $5\frac{1}{7}$ | | | |
| 3 | To *David*, ditto, | — | — | 664 3 4 | | | |
| 4 | To *Ebenezer*, ditto, | — | — | 774 17 $2\frac{2}{7}$ | | | |
| 6 | | | | | 2962 | 10 | 00 |
| 7 | *Bills payable* Dr to *Ebenezer*, 105 *l.* | | | | | | |
| 4 | Retired *Charles*'s draught, for | — | — | | 105 | 00 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| .4 | *Ebenezer* Dr to *Sundries*, 64 *l.* 3 *s.* 4 *d.* | | | | | |
| .2 | To *Charles*, paid by him as his proportion, | *L.* | 29 3 4 | | | |
| .3 | To *David*, ditto, — — | | 35 0 0 | | | |
| | | | | 64 | 03 | 04 |
| | To even their accounts. | | | | | |
| .8 | *Sundries* Drs to *Voyage to Jamaica in comp.* 2217 *l.* 10 *s.* | | | | | |
| | *Rum in company*, 40 punch. 5000 gallons, cost with charges at *Jamaica*, — | *L.* | 800 0 | | | |
| .4 | To *Ebenezer*, for bills of exchange, for | | | | | |
| .1 | 1400 *l.* at 60 days ſight, ſold at 1¼ prem. | | 1417 10 | | | |
| | | | | 2217 | 10 | 00 |
| | Remitted them in full *per* the *Jeſſe*. | | | | | |
| .8 | *Rum in company* Dr to *Ebenezer*, 1437 *l.* | | | | | |
| .4 | For freight, duties, and charges at *Port Glaſgow*, | | | 1437 | 0 | 00 |
| .2 | *Charles* Dr to *Rum*, 1443 *l.* 5 *s.* | | | | | |
| .8 | For 20 puncheons ſold, and 2 withdrawn, at 10 *s.* 6 *d. per* gallon for 2750 gallons, — | | | 1443 | 05 | 00 |
| | *Sundries* Drs to *Rum in company*, 1181 *l.* 5 *s.* | | | | | |
| .2 | To *Charles*, for 6 puncheons, — | *L.* | 393 15 | | | |
| .3 | To *David*, ditto, — — | | 393 15 | | | |
| .3 | To *Ebenezer*, ditto, — — | | 393 15 | | | |
| .8 | | | | 1181 | 05 | 00 |
| | 18 punch. 2250 gallons, at 10 *s.* 6 *d.* | | | | | |

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| | Fo | l. | s. | d. |
|---|---|---|---|---|
| No 1. *Voyage to Jamaica in company*, Dr | | | | |
| To *Sundries*, consigned to *John Horn*, *per* the *Fanny*, | | 2800 | 00 | 00 |
| To *ditto*, for outset charges, — — | | 137 | 15 | 00 |
| To *Profit and Loss in company*, gained, — | 9 | 879 | 15 | 00 |
| | | 3817 | 10 | 00 |
| No 2. *Charles*, Dr | | | | |
| To *Sundries*, to even his account at *Port-Glasgow*, | | 386 | 13 | 04 |
| To *Sugar in company*, for his proportion of cash, | 6 | 553 | 09 | 05⅓ |
| To *Rum in company*, for 22 punch. at 10 *s.* 6 *d. per* gallon, — — — | 8 | 1443 | 05 | 00 |
| To *ditto*, 6 punch. ditto, — — | 8 | 393 | 15 | 00 |
| | | 2777 | 02 | 09⅓ |
| No 3. *David*, Dr | | | | |
| To *Sugar in company*, for his proportion of cash, | 6 | 664 | 03 | 04 |
| To *Rum*, for 6 punch. at 10 *s.* 6 *d. per* gallon, | 8 | 393 | 15 | 00 |
| To *Balance in company*, due him, — | 10 | 467 | 18 | 04 |
| | | 1525 | 16 | 08 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| No 1. *Contra*, Cr | | | | |
| By *Sugar in company*, remitted by *John Horn*, *per* the *Fanny*, — — — — | 6 | 1600 | 00 | 00 |
| By *Sundries*, remitted by ditto in full, *per* the *Jesse*, | | 2217 | 10 | 00 |
| | | 3817 | 10 | 00 |
| No 2. *Contra*, Cr | | | | |
| By *Voyage to Jamaica in company*, for his proportion of stock, — — — — | 1 | 500 | 00 | 00 |
| By *ditto*, for packing-charges, — — | 1 | 25 | 10 | 00 |
| By *Ebenezer*, to even the account of charges, | 4 | 12 | 15 | 03 $\frac{1}{3}$ |
| By *Sugar in company*, for duties, $\frac{1}{2}$ freight and charges, | 6 | 520 | 00 | 00 |
| By *Ebenezer*, for his proportion of 105 *l.* — | 4 | 29 | 03 | 04 |
| By *Profit and Loss in company*, for his share of gain, | 9 | 565 | 04 | 02 |
| By *Balance in company*, due by him, — | 10 | 1124 | 10 | 00 |
| | | 2777 | 02 | 09 $\frac{1}{3}$ |
| No 3. *Contra*, Cr | | | | |
| By *Voyage to Jamaica*, for his proportion of stock, | 1 | 600 | 00 | 00 |
| By *ditto*, for cartage, lighterage, *&c.* — | 1 | 24 | 15 | 00 |
| By *Ebenezer*, to even the account of charges, — | 4 | 21 | 03 | 04 |
| By *Charles*, to even his account at *Port Glasgow*, | 2 | 166 | 13 | 04 |
| By *Ebenezer*, for his proportion of 105 *l.* — | 4 | 35 | 00 | 00 |
| By *Profit and Loss in company*, for his share of gain, | 9 | 678 | 05 | 00 |
| | | 1525 | 16 | 08 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| N° 4. *Ebenezer*, Dr | | | | |
| To *Sundries*, to even his account of charges, | | 33 | 18 | 07 1/2 |
| To *Sugar in company*, for his proportion of cash, | 6 | 774 | 17 | 02 2/3 |
| To *Sundries*, to even the account on *Charles's* draught, — — — | | 64 | 03 | 04 |
| To *Voyage to Jamaica*, for a remittance of 1400 *l.* with exchange, — — | 1 | 1417 | 10 | 00 |
| To *Rum in company*, 6 puncheons, at 10 *s.* 6 *d.* *per* gallon, — — | 8 | 393 | 15 | 00 |
| To *Balance in company*, due him, — | 10 | 656 | 11 | 08 |
| | | 3340 | 15 | 10 |
| N° 5. *Greenshiells and Wardrope*, Dr | | | | |
| To *Sugar in company*, allowing deduction at 3 *per cent.* — — — | 6 | 970 | 00 | 00 |
| To *Profit and Loss in company*, gained, — | 9 | 30 | 00 | 00 |
| | | 1000 | 00 | 00 |

| N° 6. *Sugar in comp.* Dr | Hhds | Cwt. | | | | |
|---|---|---|---|---|---|---|
| To *Sundries*, for cost at *Jamaica* and charges here, — | 100 | 1200 | | 2225 | 00 | 00 |
| To *Profit and Loss in comp.* gained, | | | 9 | 737 | 10 | 00 |
| | 100 | 1200 | | 2962 | 10 | 00 |
| N° 7. *Bills payable*, Dr | | | | | | |
| To *Ebenezer*, retired by him, — | | | 4 | 105 | 00 | 00 |
| | | | | 105 | 00 | 00 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| N° 4. *Contra*, Cr | | | | |
| By *Voyage to Jamaica*, for his proportion of ſtock, | 1 | 700 | 00 | 00 |
| By *ditto*, for ¼ freight and ſhipping-charges, — | 1 | 87 | 10 | 00 |
| By *Charles*, to even his account at *Port-Glaſgow*, | 2 | 220 | 00 | 00 |
| By *Bills payable*, taken up *Charles*'s draught, — | 7 | 105 | 00 | 00 |
| By *Rum in company*, for freight, duties, and other charges, — — | 8 | 1437 | 00 | 00 |
| By *Profit and Loſs in company*, for his ſhare of gain, — — | 9 | 791 | 05 | 10 |
| | | 3340 | 15 | 10 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| N° 5. *Contra*, Cr | | | | |
| By *Voyage to Jamaica in company*, for goods at 12 months, — — | 1 | 1000 | 00 | 00 |
| | | 1000 | 00 | 00 |

| | Hhds | Cwt. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| N° 6. *Contra*, Cr | | | | | | |
| By *Sundries*, for ſales and diſpoſal of — — | 100 | 1200 | | 2962 | 10 | 00 |
| | 100 | 1200 | | 2962 | 10 | 00 |

| | Fo | l. | s. | d. |
|---|---|---|---|---|
| N° 7. *Contra*, Cr | | | | |
| By *Sugar in company*, for *Charles*'s draught, at 3 months, — — — | 6 | 105 | 00 | 00 |
| | | 105 | 00 | 00 |

| | Pun. | Gall. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|
| N° 8. *Rum in comp.* Dr | | | | | | |
| To *Voyage to Jamaica*, for coſt and charges of — — | 40 | 5000 | 1 | 800 | 00 | 00 |
| To *Ebenezer*, for freight, duties, &c. | | | 4 | 1437 | 00 | 00 |
| To *Profit and Loſs in company*, gained, | | | 9 | 387 | 10 | 00 |
| | 40 | 5000 | | 2624 | 10 | 00 |
| N° 9. *Profit and Loſs in comp.* Dr | | | | | | |
| To *Charles*, for his proportion, gained, — | | | 2 | 565 | 04 | 02 |
| To *David*, ditto, — — | | | 3 | 678 | 05 | 00 |
| To *Ebenezer*, ditto, — — | | | 4 | 791 | 05 | 10 |
| | | | | 2034 | 15 | 00 |
| N° 10. *Balance in company*, Dr | | | | | | |
| To *Charles*, due by him, as *è contra*, — | | | 2 | 1124 | 10 | 00 |
| | | | | 1124 | 10 | 00 |

| | | Pun. | Gall. | Fo | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| No 8. *Contra*, | Cr | | | | | | |
| By *Charles*, at 10 *s.* 6 *d. per* gallon, | | 22 | 2750 | 2 | 1443 | 05 | 00 |
| By *Sundries*, at 10 *s.* 6 *d. per* gallon, | | 18 | 2250 | | 1181 | 05 | 00 |
| | | 40 | 5000 | | 2624 | 10 | 00 |
| No 9. *Contra*, | Cr | | | | | | |
| By *Voyage to Jamaica in company*, gained, | | | | 1 | 879 | 15 | 00 |
| By *Greenshiells and Wardrop*, gained, | | | | 5 | 30 | 00 | 00 |
| By *Sugar in company*, gained, | | | | 6 | 737 | 10 | 00 |
| By *Rum in company*, gained, | | | | 8 | 387 | 10 | 00 |
| | | | | | 2034 | 15 | 00 |
| No 10. *Contra*, | Cr | | | | | | |
| By *David*, due to him, | | | | 3 | 467 | 18 | 04 |
| By *Ebenezer*, ditto, | | | | 4 | 656 | 11 | 08 |
| | | | | | 1124 | 10 | 00 |

# SPECIMEN III.

EXhibiting the hiſtory and arrangement of real tranſactions in foreign trade, ſelected on purpoſe, at once to give a lively idea of foreign mercantile accounts, and of the method of conducting the buſineſs of a trading voyage.

Thoſe mercantile tranſactions, as they happened, are as follows.

*Thomas Dale* of *Leghorn*, *James Goodman* of *Barcelona*, *Peter Winberton* of *Smyrna*, *Peter Blaxland* of *New England*, *John King*, *John Kelly*, *Peter Bradby* of *London*, *James Bradſon* of *Bilboa*, *James Dixon of Cadiz*, and *James Corman* of *Liſbon*, correſpond and trade with each other, *viz.*

*Thomas Dale* of *Leghorn* purchaſes the *Anne* galley, and fits her out to ſea, to proceed on a voyage from *Leghorn* to *Barcelona*, and thence to *Smyrna* and the *Arches*, for a lading of wheat for *Liſbon*, to be conſigned to the care and diſpoſal of *James Corman*, who is $\frac{1}{3}$ concerned therein, and *Thomas Dale* $\frac{2}{3}$, and who paid for the hull, maſts, *&c.* according to inventory and contract, 1600 *doll.* and paid all charges of fitting out to ſea, as *per* account, *Doll.* 1589 : 12. —— Inſured 3600 *doll.* on the hull from *Leghorn* for *Barcelona*, at 9 *per cent.* with more $\frac{1}{2}$ *per mill.* palace-charges. —— Alſo inſured 6000 *doll.* on the hull and ſtock, from *Barcelona* to *Symrna*, the *Arches*, and to *Liſbon*, at 28 *per cent.* with more $\frac{1}{2}$ *per mill.* palace-charges; and reckons his commiſſion on both inſurances $\frac{1}{2}$ *per cent.*

The galley arriving at *Barcelona*, *James Goodman* receives the freight of barley and wheat, made by ſaid galley, being *Doll.* 1242 : 10; —buys 2000 pieces of eight *Spaniſh* money, amounting with coſt and charges to *Doll.* 2068 : 12 : 6;—delivers them to Capt. *Barnby*, commander of the galley, to diſpoſe of in *Smyrna*, in the purchaſe of a cargo of wheat. —— Pays alſo to ſaid Captain 280 *doll.* —Reckons for his commiſſion on ſaid tranſaction, *Doll.* 30 : 2 : 6, and 15 *ſols* for poſtage of letters; — draws the balance of account on *Thomas Dale* of *Leghorn*, at $18\frac{1}{4}$ *livres per piſtole.* ——The galley arriving at *Symrna*, *Peter Winberton* ſells the 2000 pieces of eight, weighing 1951 (moſt pillar) one with the other at 35 *per cent.* —— Paid conſulage 2 *per cent.* ſhroffage, 4 *per mill*; reckons his own proviſion and brokerage at 2 *per cent.* —— Buys a cargo of wheat at ſundry prices, *viz.* 622 killows, at $\frac{22}{40}$, and at $\frac{1}{120}$ *per killow*, — 659 *ditto*, at $\frac{22}{40}$, —505 *ditto*, at $\frac{22}{40}$ and $\frac{1}{120}$, — 1800 *ditto*, at $\frac{23}{40}$, — 1194 *ditto*, at $\frac{21}{40}$ and $\frac{1}{120}$;— pays petty expenſes, and for boats, *&c. Doll.* 20 : 2. —— For conſulage 4 *per cent.* ——Brokerage $\frac{1}{20}$ of a dollar *per* killow;—reckons his proviſion at 3 *per cent.* ——Pays to Capt. *Barnby* 235 *doll.* and draws for the balance on *Thomas Dale*, at 13 *per cent.* ——*Thomas Dale* draws on *James Corman*, *Doll.* 1506 : 18 : 7, at 930,—*Doll.* 400, at 925,—*Doll.* 300, at 930, and the balance of *Corman's* account-current, at 930, having reckoned $\frac{1}{2}$ *per cent.* brokerage, and expenſes of poſtages of letters at

*Leghorn*,

*Leghorn*, *Amſterdam*, and *London*, amounting to *Doll.* 24 : 5 : 1.—— The galley arriving at *Liſbon*, *Corman* ſells the lading of wheat, that was purchaſed by *Winberton*, as follows,—360 alquiers, at 480 *rees per* alquier;—60 ditto, at 460;—358 ditto, at 450;—10494 ditto, at 440;—488 ditto, at 430;—and by ſelling to ſeveral perſons, the meaſure fell ſhort 3 moys in land, of what it carried on board. *Corman* paid 80 *rees per* moy, for meaſuring 204 moys on board;—boat-hire to *Belem* on ditto, 100 *rees per* moy;—porterage into the warehouſe on ditto, 90 *rees per* moy;—boat-hire from *Belem* to the market, on 190 moys, at 120 *rees per* moy; porters, landing, cartage, *&c.* on 190 moys, 210 *rees per* moy;—meaſuring in the market of 204 moys, 100 *rees per* moy;—porterage, cartage, *&c.* to a private warehouſe for ſale of 38 moys, at 380 *rees per* moy;—hire of empty ſacks, 10,300 *rees*. To the health-office at *Liſbon*, 48 *mill.*—— Ditto at *Belem*, for aſſiſting in unloading, 10,300 *rees*;—guards to watch the boats, with ſundry expenſes, 8500 *rees*.—— Wareroom rent and turning, 22,700 *rees*;—ſelling in the markets 201 moys, at 600 *rees per* moy;—brokerage on 201 moys, at 100 *rees per* moy;—commiſſion at $2\frac{1}{2}$ *per cent.* on ſales.

*Corman* buys the ſhip *Jenny*, for his own account, for 960 *mill.*;—lades on board her 155 moys of ſalt, at 3500 *rees per* moy; charges amounting to 576,770 *rees*.——Pays ſundry charges in fitting her out to ſea for *New England*, Capt. *John Walker*, amounting to 581,572 *rees*. He alſo pays ſundries on the *Anne* galley, for her voyage to *Algiers*, to lade corn on freight; *viz.* to the captain, as *per* his account of diſburſements, allowed 910,819 *rees*.——To guards and pilot, 15,840 *rees*.—— For 5 boats of ballaſt, 17,500 *rees*.—— For 7 barrels of beef, and two frails of fruit, 34 *mill.*——For 3 caſks of butter, containing nett 249 *lb.* at 35 *rees per lb.*——For port-charges, as *per Thomas Harwood*'s account, 16 *mill.*——For a pilot going out, 7200 *rees*.——For 25 alquiers of peaſe, *&c.* as *per* bill, 76 *mill.*—— To *William Pratt*, the ſhip-chandler, as *per* his account, 328 *mill.*—— To *John Stamp*, the ſail-maker, *per* account, 93 *mill.*——For wine and fruit, 9600 *rees*.——For 3 cannons, 48 *mill.*——For ſundry petty expenſes, 3600 *rees*.——For caſh paid Capt *Barnby*, 14,400 *Rees*;—and ſaid *Corman* reckons $2\frac{1}{2}$ *per cent.* commiſſion.

Ship *Jenny* arriving at *Boſton* in *New England*, *Peter Blaxland* ſells to *James Dudley*, 210 hhds of *Liſbon* ſalt, at 33 *s. per* hhd.——To *John Prieſtly*, 30 hhds of *French* ſalt, at 28 *s. per* hhd.——To *ditto*, 121 hhds ditto, at 25 *s. per* hhd.——To *John Peterſon*, 78 hhds ditto, at 20 *s. per* hhd. He pays lighterage, porterage of the ſalt, landing, and meaſuring, *L.* 10 : 1 : 10.——Storage for the ſalt that was landed, *L.* 5.——Reckons his commiſſion at 5 *per cent.*

The *Anne* galley returns from *Algiers* to *Liſbon*, and *Corman* receives of *Samuel Bolt*, for freight, as *per* charter-party, of 155 tuns of corn, and other goods brought from *Algiers*, at 14,500 *rees per* ton.——For 9 boats of ballaſt ſold at *Gibraltar*, 18 pieces of eight.——For $\frac{2}{3}$ port-charges at *Liſbon*, 25,733 *rees*. *Peter Blaxland* of *New England*

buys 200 quintals of dried cod-fiſh, at 21 *s.* *per* quintal;—1000 quintals ditto, at 22 *s.*;—294½ quintals of dried hack and haddock, at 16 *s.* 6 *d.* *per* quintal;—and 377 quintals of dried pollock, at 14 *s.* *per* quintal; pays boat-hire, cartage, primage, and ſeveral extraordinary charges, amounting to *L.* 29 : 7 : 10.——Reckons his commiſſion in coſt and charges, at 5 *per cent.* and lades ſaid fiſh on board the *Jenny*, for *Bilboa*, conſigned to *John Bradſon*, for account of *Corman*, 1491 quintals, and for his own account, 480½ quintals.

*Corman* of *Liſbon* diſburſed and allowed ſundry ſums on the *Anne* galley, for her voyage to *Genoa* and *Leghorn*, on freight, *viz.* Pays to Capt. *Barnby*, *per* account, for mens wages, *&c.* 637,670 *rees.*—Pays for damage, with poſterage and waterage aboard, 2780 *rees.*——For labourers, 10 men for 1½ day, at 200 *recs.*——For cooperage, and nails, 8400 *rees.*——For ſundry proviſions, as beef, pork, butter, bread, peaſe, *&c.* as *per* bill, 204,851 *rees.*——For port-charges, as *per Thomas Harwood*'s account, 23,900 *rees.*——To the caulker, as *per* bill, 45,600 *rees.*——To *James Leven* the mate, 10 pieces of eight, due to him, and diſcharged him.——For 10 bolts of canvas, at 10,300 *rees.*——For a cable and piece of hawſer, 176,175 *rees.*——To *William Pratt* the ſhip-chandler, as *per* bill, 73,794 *rees.*——To *John Stamp* the ſail-maker, 31,355 *rees.*——For pilotage out, 10,080 *rees*, and ſundry petty expenſes, 9500 *rees.*——For conſulage at *Liſbon*, and vice-conſulage, and charges at *Belem* for two voyages, 33 *mill.*——To Capt. *Barnby*, *per* account, for expenſes during the *Algier* voyage, 181 pieces of eight, at 800 *rees*; out of which he deducts 18 pieces of eight, formerly charged.——Reckons his commiſſion at 2½ *per cent.*

*Blaxland* of *New England* pays the ſhip *Jenny*'s diſburſements, and to the captain, as *per* account and receipt, amounting to 437 *l.* 8 *s.* 4 *d.*; and to reimburſe himſelf of his advance, draws, by order of *Corman*, on *John King* of *London*, payable to *Samuel Prag*, at 40 days ſight, 225 *l. Sterling*, at 55 *per cent.*——Further, he draws on *John Kelly* of *London*, payable to *Daniel Hooper*, at 40 days ſight, for 100 *l. Sterling*, at 50 *per cent.* and for the balance of account on *Peter Bradby* of *London*, payable to *John Heachman* at 40 days ſight, exchange at 50 *per cent.*

The *Anne* galley arriving at *Leghorn*, *Thomas Dale* accounts for freight made by her from *Liſbon* to *Genoa* and *Leghorn*, *viz.* For freight, as *per* manifeſto made good by *Alberto Giminiani* of *Genoa* in 5825 *l.* at 5 *l.* *per* dollar, leſs 1½ *per cent.* on 1000 dollars drawn in.——For freight received at *Leghorn*, according to manifeſto, 1104 dollars.——For freight received for other merchandiſes, *Dol.* 52 : 15.——For average of 5 *per cent.* received for the owners on dollars 1104.——And the ſaid *Dale* pays ſundry charges on ſaid galley, *viz.* For charges at *Pratick*, *Doll.* 2 : 5.——To the ſhip-chandler, *per* account, *Doll.* 42 : 4 : 1.——To the butcher, *per* account, *Doll.* 17 : 7.——For port-charges, *per* account, *Doll.* 22 : 11.——To the ſhipwright, *per* his account, *Doll.* 8 : 10.——To the baker for proviſions, *&c.* *per* his account, *Doll.* 200.——For ſalt proviſions, beef, *&c.* *Doll.* 205.——For ballaſt, *Doll.* 25.——

For

For tranſlating the charter-party, *Doll.* 1.——To Capt. *Barnby* for his expenſes at this port, as *per* account, *Doll.* 92 : 3 : 4.——For charges entering his conſulato and procure to recover in the freight, *Doll.* 4 : 10. ——To Capt. *Barnby* for his expenſes at *Genoa*, 529 *l.* 4 *s.* at 5 *l. per* dollar.——For a barrel of tar at *Genoa*, paid for by *Giminiani*, 40 *l.*——For expenſes incurred by *Giminiani* in going to *Genoa*, *per* account, 168 *l.* 9 *s.* 4 *d.*——For expenſes made by ditto in going from *Genoa* to *Liſbon*, 326 *l.* 13 *s.* 4 *d.*——For boat-hire ſeveral times in aſſiſting the galley's diſpatch, *Doll.* 1 : 10.——Reckons his proviſion 2 *per cent.* recovering in the freight, and correſpondency for her diſpatch hence and at *Genoa*, *Doll.* 47 : 4 : 9.——For poſtage of letters on this affair, *Doll.* 4 : 11 : 6.——The ſhip *Jenny* arrives at *Bilboa*, and there *Bradſon* ſells 1640½ quintals of fiſh to ſundry perſons, as *per* account, for rials plate 103.811, and delivers for provoſtage 2½ *per cent.* in ſpecie of fiſh, and one quintal to the weighers, as uſual.—— Pays for an expreſs to and from *Portugal*, when the ſhip arrived with orders to go to *Liſbon*, 13 *rials*, 26 *merv.*——To the inquiſition-veſſel, 22 *rials*, and for refreſhment 45 *rials.*——For freight of 12 gabars with fiſh up to the keys, at 16 *rials vellon per* gabar,—unlading at the keys, 9 gabars, at 93 *rials vellon* each.——To the oxen, mews, and ſledges carrying the lading of 12 gabars, at 20 *rials vellon.*——Guards to watch the fiſh at landing, 10 *rials* plate.——To ſeamen for their due as accuſtomary on 12 gabars, at 5 *rials* plate.——For removing and piling 9 gabars in ſmall piles, and ſeparating the ſorts, at 22½ *rials* plate *per* gabar,—weighing out 9 gabars, at 20 *rials* plate.—— Town-duties on weights, and new impoſt, 891 *rials* plate.——Lodge-hire ½ *rial* plate *per* quintal on 1122 quintals.——Contribution-duties 1 *per cent.* on ſales.——National duties ¼ *per cent.*——Primage on 90 tons paid the captain, at 2½ *rials* plate.——Reckons commiſſion 5 *per cent.* on ſales and returns.——Said *Bradſon* buys 300 bundles of cheſnut-hoops at 33½ *quarts vellon per* bundle,—200 bundles ditto at 4 *rials vellon per* bundle, which he ſhipped on board the *Jenny* for *Cadiz*, conſigned to *James Dixon* of ſaid place, for account of *Corman*, and pays ſhipping them on board two lighters, 2 *merv. vellon per* bundle, and boat-hire aboard 21 *rials*, 10 *merv.* plate.——The *Anne* galley arrives at *Liſbon*, and *Corman* accounts for freight made by her from *Legborn* and *Genoa* to *Liſbon*, *viz. John Baptiſta Thialini* 30 parcels of ſewing-ſilk at 8 *doll. per* parcel.——*Lorenzo Giminiani* 100 bales of paper at 2½ *doll. per* bale. *Niccolo Lazerago* 1100 bags of rice, containing 3710 quintals, at 700 *rees per* quintal.——*Nunez Alvarez* 6 bundles of coral, 12 *millrees.*——*J. Rodrigues Autunez*, 6 parcels of riband, 60 *millrees.*——For primage 5 *per cent.*——To the captain on 200 tons at 15 *doll. per* ton, which was received of the above people, and paſſed to the captain's credit.——Ship *Jenny* arrives at *Cadiz*, and *James Dixon* ſells, for account of *Corman* aforeſaid, 378 bundles of cheſnut-hoops to *Don Pedro de Tranguello* at 10 *rials* plate *per* flere of 2 bundles ——120 bundles ditto to ditto, being damaged, at 4 *rials* plate *per* flere of 2 bundles; and Capt. *Walker* had the remaining

2 bundles, which he applied to the ſhip's uſe.——*Dixon* reckons brokerage 1 *per cent.*——For extraordinary charges on ſales aboard $\frac{1}{2}$ *per cent.*——For commiſſion on ſales and returns 5 *per cent.* of which 1 *per cent.* is to be charged on remitting, remains 4 *per cent.*——*Dixon* receives the freight made by the *Jenny*, Capt. *Walker*, from *Bilboa*, *viz.* For 2194 bars of iron, weighing 577 quintals, conſigned to *Don Juan de Matta Gonſalvez*, at $6\frac{1}{2}$ *rials* plate, new money, *per* quintal.——For 1550 bars ditto, weighing 500 quintals, conſigned to ditto, at $6\frac{1}{2}$ *rials* ditto.——For 476 bars ditto, weighing 200 quintals ditto, and 8 bundles *chappa de fierro*, weighing 1369 *lb.* together make $208\frac{5}{8}$ quintals, at $6\frac{1}{2}$ *rials* ditto, conſigned to *Don Sebaſtian dos Lopez*.——For 250 bars ditto, weighing 100 quintals, conſigned to ditto, at $6\frac{1}{2}$ *rials* ditto.——For 774 *rexas de fierro d'arar*, weighing $61\frac{1}{2}$ quintals, conſigned to ditto, at $6\frac{1}{2}$ *rials* ditto.——For 72 *carones de herrage danos*, weighing 140 quintals, conſigned to *Don Juan Gonſalvez Lopez dos Santos*, at $6\frac{1}{2}$ *rials* plate.——For 500 ſingle bundles of cheſnut-hoops, conſigned to ſaid *Dixon*, being for account of the owner of the *Jenny*, nothing.——For the groſs average on ſaid freight, occaſioned by the ſhip's loſing her bowſprit, deducting $\frac{1}{3}$ of the charge to be borne by the ſhip *Jenny*, and a proportion by the hoops, the remainder was adjuſted at $\frac{1}{2}$ *rial* plate *per* ducat on 750 *ducats*; what received thereon was 375 *rials* plate.——*Dixon* reckons his commiſſion on ſaid freight and groſs average at $2\frac{1}{2}$ *per cent.* and by order of *Corman*, and for his account, ſells the ſhip *Jenny*, with all her tackle, to *David Burrows* for 1300 pieces of eight, to pay in 30 days.——Charges for boat-hire aboard ſeveral times, and other petty charges, 40 *rials* plate.——Brokerage 1 *per cent.*——Commiſſion on ſales and returns 5 *per cent.* of which 1 *per cent.* to be charged on remitting, remains 4 *per cent.* which he now charges.——The ſtate of parties, and their conformity in accounts, will appear in the following legers.

LEGERS

# LEGERS

CONFORMABLE TO

# SPECIMEN III.

| | Fo | Doll. | so. | den. |
|---|---|---|---|---|
| *Ship the Anne galley in comp. with,* Dr | | | | |
| To *Caſh*, paid for the ſhip, outfit to *Barcelona*, and two inſurances, — — — | 1 | 5198 | 08 | 00 |
| To *ditto*, *per Goodman*'s draught, for balance of his account, — — — | 1 | 1092 | 14 | 02 1/2 |
| To *ditto*, for balance of *Winberton*'s account, | 1 | 504 | 19 | 09 1/4 |
| To *James Corman's Leghorn account*, for his 1/3 freight, — — — | 1 | 732 | 06 | 04 |
| To *Caſh*, paid charges on the galley, — | 1 | 654 | 14 | 02 |
| To *Corman's Leghorn account*, for his 1/3 received of *Gimininiani*, — — — | 1 | 55 | 00 | 00 |
| To *Profit and Loſs*, gained by this trading-voyage, | 2 | 1484 | 02 | 06 2/3 |
| | | 9722 | 04 | 11 5/12 |
| *Caſh*, Dr | | | | |
| To *James Corman's Leghorn account*, for value of three draughts, — — — | 1 | 2206 | 18 | 07 |
| To *ditto*, *per* draught, for balance of his *Leghorn* account, — — — | 1 | 86 | 00 | 09 1/4 |
| To *Ship Anne galley in company*, received for freight, | 1 | 2196 | 19 | 00 |
| To *ditto*, for balance of *Gimininiani*, — | 1 | 165 | 00 | 00 |
| To *Balance*, for what I am in advance on this account, — — — | 2 | 2820 | 02 | 10 1/2 |
| | | 7475 | 01 | 02 3/4 |
| *James Corman of Liſbon*, Dr | | | | |
| To *Ship the Anne galley in company*, for 1/3 coſt and charges, — — — | 1 | 1732 | 16 | 00 |
| To *Proviſion*, for his 1/3 reckoned on inſurance, | 2 | 3 | 06 | 11 1/2 |
| To *Ship Anne*, &c. for 1/3 *Goodman*'s balance, | 1 | 364 | 04 | 08 3/4 |
| To *ditto*, for 1/3 *Winberton*'s ditto, — | 1 | 168 | 06 | 07 |
| To *Caſh*, for brokerage, poſtages, and other incidents, — — — | 1 | 24 | 05 | 01 |
| | | 2292 | 19 | 04 1/4 |
| To *Ship Anne*, &c. for 1/3 charges paid by me, | 1 | 218 | 04 | 08 2/3 |
| To *Proviſions*, for his 1/3 reckoned by me, — | 2 | 17 | 15 | 05 |
| To *Corman's Liſbon account*, to diſcharge what ſhould be brought hither, — — | 2 | 326 | 13 | 04 |
| To *Balance*, due to him on this account, — | 2 | 224 | 12 | 10 1/3 |
| | | 787 | 06 | 04 |

| | Fo | Doll. | so. | den. |
|---|---|---|---|---|
| *Corman* $\frac{1}{3}$ *and self* $\frac{2}{3}$, *Cr* | | | | |
| By *James Corman's Leghorn account*, for his $\frac{1}{3}$ coſt, charges, and inſurance, — — | 1 | 1732 | 16 | 00 |
| By *ditto*, *ditto*, of *Goodman*'s balance, | 1 | 364 | 04 | $8\frac{3}{4}$ |
| By *ditto*, *ditto*, of *Winberton*'s balance, | 1 | 168 | 06 | 07 |
| By *James Corman's Liſbon account*, for $\frac{2}{3}$ the produce *per* his account, 2.152.199 *rees*, — | 2 | 2636 | 15 | $05\frac{1}{2}$ |
| By *Caſh*, for freight from *Leghorn* and *Genoa*, | 1 | 2196 | 19 | 00 |
| By *Corman's Leghorn account*, for his $\frac{1}{3}$ charges paid *per contra*, — — — | 1 | 218 | 04 | $08\frac{2}{3}$ |
| By *Caſh*, for the remainder of *Giminiani*'s freight, | 1 | 165 | 00 | 00 |
| By *James Corman's Liſbon account*, for my $\frac{2}{3}$ freight, | 2 | 1913 | 05 | $02\frac{1}{2}$ |
| By *ditto*, for $\frac{2}{3}$ of 490 dollars received by him, 303.800 *rees*, — — — | 2 | 326 | 13 | 04 |
| | | 9722 | 04 | $11\frac{5}{12}$ |
| *Contra*, *Cr* | | | | |
| By *Ship the Anne*, *&c.* for coſt, outfit, and inſurance, | 1 | 5198 | 08 | 00 |
| By *ditto* to *Goodman* of *Barcelona*'s balance, *per* account, — — — | 1 | 1092 | 14 | $02\frac{1}{2}$ |
| By *ditto* to *Winberton* of *Smyrna*'s balance, *per* draught, — — — | 1 | 504 | 19 | $09\frac{1}{4}$ |
| By *James Corman's Leghorn account*, for brokerage, charges, *&c.* — — — | 1 | 24 | 05 | 01 |
| By *Ship Anne*, *&c.* for charges, *per* particulars, | 1 | 654 | 14 | 02 |
| | | 7475 | 01 | $02\frac{3}{4}$ |
| *His Leghorn account*, *Cr* | | | | |
| By *Caſh*, received for three draughts, at different prices, — — — | 1 | 2206 | 18 | 07 |
| By *ditto*, ditto, to even his account, | 1 | 86 | 00 | $09\frac{1}{4}$ |
| | | 2292 | 19 | $04\frac{1}{4}$ |
| By *Ship Anne*, *&c.* for his $\frac{1}{3}$ freight received by me, — — — — | 1 | 732 | 06 | 04 |
| By *ditto*, — — — — | 1 | 55 | 00 | 00 |
| | | 787 | 06 | 04 |

| | | Fo | Doll. | so. | den. |
|---|---|---|---|---|---|
| *Proviſion-account,* Dr | | | | | |
| To *Profit and Loſs,* gained hereby, | — | 2 | 21 | 02 | 04 1/2 |
| | | | 21 | 02 | 04 1/2 |
| *James Corman partner,* Dr | *Rees.* | | | | |
| To *Anne galley in comp.* for my 2/3 of the ſhip's produce, — | 2.452.199 | 1 | 2636 | 15 | 05 1/2 |
| To *ditto,* — — | 1.779.331 1/3 | 1 | 1913 | 05 | 02 1/2 |
| To *ditto,* of 490 *doll. viz.* 326 2/3 *, | | | | | |
| * As this is the method of writing off errours in accounts, it was judged better to leave it in its original form, than to make any alteration. | | | | | |
| | 4.231.530 1/3 | | 4550 | 00 | 08 |
| *Profit and Loſs,* Dr | | | | | |
| To *Balance,* for gain, — — | | 2 | 1505 | 04 | 11 1/6 |
| | | | 1505 | 04 | 11 1/6 |
| *Balance,* Dr | | | | | |
| | *Millrees.* | | | | |
| To *James Corman's Liſbon account,* due, | 4.231.530 1/3 | 2 | 4550 | 00 | 08 |
| | | | 4550 | 00 | 08 |

| | | Fo | Doll. | so. | den. |
|---|---|---|---|---|---|
| *Contra,* Cr | | | | | |
| By *James Corman's Leghorn account*, for $\frac{1}{3}$, reckoned on insurance, — — | | 1 | 3 | 06 | $11\frac{1}{2}$ |
| By *ditto, ditto*, on sundries, *per* particulars, | | 1 | 17 | 15 | 05 |
| | | | 21 | 02 | $04\frac{1}{2}$ |
| *My Lisbon account,* Cr | *Rees.* | | | | |
| By *Corman's Leghorn account*, to rectify an errour, *per contra*, $326\frac{2}{3}$ *doll.* | | | | | |
| By *Balance*, due by him hereon, | 4.231.530$\frac{1}{3}$ | 2 | 4550 | 00 | 08 |
| | 4.231.530$\frac{1}{3}$ | | 4550 | 00 | 08 |
| *Contra,* Cr | | | | | |
| By *the Anne galley in company*, gained by her trading voyage, — — — | | 1 | 1484 | 02 | $06\frac{2}{3}$ |
| By *Provision-account*, gained thereby, — | | 2 | 21 | 02 | $04\frac{1}{2}$ |
| | | | 1505 | 04 | $11\frac{1}{6}$ |
| *Contra,* Cr | | | | | |
| By *Cash*, for what I am in advance on this affair, | | 1 | 2820 | 02 | $10\frac{1}{2}$ |
| By *James Corman's Leghorn account*, due him, | | 1 | 224 | 12 | $10\frac{1}{3}$ |
| By *Profit and Loss*, to close that account, — | | 2 | 1550 | 11 | $04\frac{1}{6}$ |
| | | | 4550 | 00 | 08 |

| | Fo | *Millrees.* |
|---|---|---|
| *The Anne galley in company with* Dr | | |
| To *Thomas Dale's Leghorn account*, for $\frac{1}{3}$ cost, charges, insurance, &c. provision expended thereon, for our account, in *Doll.* 1736 : 2 : 11 $\frac{1}{3}$, | 1 | 1.614.617 |
| To *Goodman of Barcelona*, for my $\frac{1}{3}$ of what he exported, — — — | 1 | 338.739 |
| To *Thomas Dale of Leghorn*, for $\frac{1}{3}$ of what he reckons insurance, — — — | 1 | 3.113 |
| To *Winberton of Smyrna*, for $\frac{1}{3}$ of his disbursements, | 2 | 156.546 |
| To *Tho. Dale's Leghorn acct*, for what he reckons me, | 1 | 22.556 |
| To *Cash*, for charges *per* particulars, — | 2 | 469.620 |
| To *Commission*, at 2 $\frac{1}{2}$ *per cent.* on sales, — | 2 | 133.317 |
| To *Tho Dale's Lisbon acct*, for $\frac{2}{3}$ nett proceeds wheat, | 3 | 3.153.175 $\frac{1}{3}$ |
| To *Cash*, paid charges on voyage to *Algiers*, *per* particulars, — — — | 1 | 1.582.774 |
| To *Tho. Dale's Lisbon account*, for $\frac{2}{3}$ freight of corn, | 3 | 1.331.755 |
| To *Cash*, paid charges, *per* particulars, — | 1 | 1.406.005 |
| To *Tho. Dale's Lisbon account*, for $\frac{1}{3}^{8}$ pieces of eight received, — — — | 3 | 9.600 |
| To *ditto*, for $\frac{2}{3}$ received for freight, — | 3 | 1.779.331 $\frac{1}{3}$ |
| To *ditto*, for $\frac{2}{3}$ of 490 *doll.* received for ditto, | 3 | 303.800 |
| To *Profit and Loss*, gained hereby, — | 5 | 660.436 |
| | | 12.965.384 $\frac{2}{3}$ |

| *Tho. Dale of Leghorn*, Dr | *Doll.* | *so.* | *den.* | | |
|---|---|---|---|---|---|
| To *Cash*, for his draught, at — — 930 *rees*, for | 1506 | 18 | 07 | 2 | 1.401.441 |
| To *ditto*, ditto, 925 for | 400 | 00 | 00 | 2 | 370.000 |
| To *ditto*, ditto, 930 for | 300 | 00 | 00 | 2 | 279.000 |
| To *ditto*, ditto, 930 for | 86 | 00 | 09 $\frac{1}{4}$ | 2 | 80.015 |
| To *Anne galley*, for discharge of an errour, — | 3 | 06 | 11 $\frac{1}{2}$ | 1 | 3.113 |
| To *ditto*, for the difference arising *per* exchange, — | | | | 1 | 2.002 |
| | 2296 | 06 | 03 $\frac{3}{4}$ | | 2.135.571 |
| To *ditto*, for my $\frac{1}{4}$ freight received by him, *per* account rendered, — — | 551 | 06 | 02 $\frac{1}{3}$ | | 512.718 |
| | 551 | 06 | 02 $\frac{1}{3}$ | | 512.718 |

| *Dale of Leghorn* $\frac{2}{3}$ *and ſelf* $\frac{1}{3}$, *Cr* | *Fo* | *Millrees.* |
|---|---|---|
| By *Thomas Dale's Leghorn account*, to rectify an errour, *per contra*, — — | 1 | 3.113 |
| By *ditto*, for the difference *per* exchange, — | 1 | 2.002 |
| By *Caſh*, received for the loading of wheat, — | 2 | 5.332.700 |
| By *Thomas Dale's Liſbon account*, for $\frac{2}{3}$ charges, to *Algiers*, — — | 3 | 1.055.182 |
| By *Caſh*, received for freight of corn, — | 2 | 1.983.233 |
| By *Thomas Dale's Liſbon account*, for $\frac{2}{3}$ charges, | 3 | 937.336$\frac{2}{3}$ |
| By *Caſh*, received 18 pieces of eight, at 800 *Rees per* piece, — — — | 2 | 14.400 |
| By *Thomas Dale's Leghorn account*, for my $\frac{1}{3}$ nett freight, 551 *dol.* 6 *ſol.* 2$\frac{1}{3}$ *den.* — | 1 | 512.718 |
| By *Caſh*, received for freight from *Leghorn*, *Genoa*, and to *Liſbon*, — — | 2 | 2.669.000 |
| By *ditto*, for 490 *doll.* at 930 *Rees per dol.* — | 2 | 455.700 |
| | | 12.965.384$\frac{2}{3}$ |

| *My Leghorn acct Cr* | *Doll.* | *s.* | *den.* | | |
|---|---|---|---|---|---|
| By *Anne galley*, *&c.* for my $\frac{1}{3}$ coſt and charges, — | 1736 | 02 | 11$\frac{1}{2}$ | 1 | 1.614.617 |
| By *James Goodman*, *Barcelona*, for $\frac{1}{3}$ draught, — | 364 | 04 | 8$\frac{3}{4}$ | 2 | 338.739 |
| By *Anne galley*, *&c.* for $\frac{1}{3}$ inſurance, — | 3 | 06 | 11$\frac{1}{2}$ | 1 | 3.113 |
| By *Peter Winberton*, for $\frac{1}{3}$ his draught, — | 168 | 06 | 07 | 2 | 156.546 |
| By *Anne*, *&c.* for what he reckons, — | 24 | 05 | 01 | 1 | 22.556 |
| | 2296 | 06 | 03$\frac{3}{4}$ | | 2.135.571 |
| By *Tho. Dale's Liſbon account*, to rectify an errour, — | 326 | 13 | 04 | 3 | 303.800 |
| By *Balance*, due me on this account, — | 224 | 12 | 10$\frac{1}{3}$ | 5 | 208.918 |
| | 551 | 06 | 02$\frac{1}{3}$ | | 512.718 |

| *Ja. Goodman, Dr* | *Leg. Doll.* | *Bar. Doll.* | *Fo* | *Millrees.* |
|---|---|---|---|---|
| To *Tho. Dale's Leghorn account*, for my $\frac{1}{3}$ of his draught, — | 364 : 4 : $8\frac{3}{4}$ | 479 : 0 : 0 | 1 | 338.739 |
| | 364 : 4 : $8\frac{3}{4}$ | 479 : 0 : 0 | | 338.739 |

| *P. Winberton, Cr* | *Leg. Doll.* | *Smy. Doll.* | *Fo* | *Millrees.* |
|---|---|---|---|---|
| To *Tho. Dale's Leghorn account*, for $\frac{1}{3}$ his draught, — | 168 : 6 : 7 | 190 : 17 : 0 | 1 | 156.546 |
| | 168 : 6 : 7 | 190 : 17 : 0 | | 156.546 |

| *Cash,* *Dr* | *Fo* | *Millrees.* |
|---|---|---|
| To *Anne, &c.* received for *Winberton's* wheat, | 1 | 5.332.700 |
| To *ditto*, for freight of corn, — — | 1 | 1.983.233 |
| To *ditto*, for 18 pieces of eight, — | 1 | 14.400 |
| To *ditto*, for freight from *Leghorn*, *Genoa*, and to *Lisbon*, — — — | 1 | 2.669. |
| To *ditto*, ditto, 490 *doll.* — | 1 | 455.7 |
| To *Capt. Barnby*, for primage, now at his credit, 3000 *doll.* — — | 4 | 2.790. |
| | | 13.245.033 |

| *Commission,* *Dr* | *Fo* | *Millrees.* |
|---|---|---|
| To *Profit and Loss*, — — | 5 | 183.129$\frac{2}{3}$ |
| | | 183.129$\frac{2}{3}$ |

| | | | Fo | Millrees. |
|---|---|---|---|---|
| *Of Barcelona, Cr* | *Leg. Doll.* | *Bar. Doll.* | | |
| By *Anne galley in comp.* for my $\frac{1}{3}$ of his disbursements thereon, | 364 : 4 : $8\frac{3}{4}$ | 479 : 0 : 0 | 1 | 338.739 |
| | 364 : 4 : $8\frac{3}{4}$ | 479 : 0 : 0 | | 338.739 |
| *Of Smyrna, Cr* | *Leg. Doll.* | *Smy. Doll.* | | |
| By *Anne galley in comp.* for my $\frac{1}{3}$ of his disbursements, — | 168 : 6 : 7 | 190 : 17 : 0 | 1 | 156.546 |
| | 168 : 6 : 7 | 190 : 17 : 0 | | 156.546 |

| *Contra,* *Cr* | | |
|---|---|---|
| By *Dale's Leghorn account*, for his three draughts, | 1 | 2.050.441 |
| By *ditto*, for the balance of my account, — | 1 | 80.015 |
| By *Anne galley in company*, paid charges, — | 1 | 469.620 |
| By *ditto*, to *Algiers*, — — | 1 | 1.582.774 |
| By *ditto*, *per* particulars, —— | 1 | 1.406.005 |
| By *Ship Jenny* proper, for coſt and charges, — | 2 | 2.118.342 |
| By *Balance*, in my hands, — | 5 | 5.537.836 |
| | | 13.245.033 |

| *Contra,* *Cr* | | |
|---|---|---|
| By *Anne, &c.* allowed $2\frac{1}{2}$ *per cent.* on ſales of wheat, | 1 | 133.317 |
| By *Thomas Dale's Liſbon account*, for $\frac{1}{3}$ allowed, | 3 | 26.379$\frac{1}{3}$ |
| By *ditto*, ditto, — | | 23.433$\frac{1}{3}$ |
| | | 183.129$\frac{2}{3}$ |

| | Fo | *Millrees.* |
|---|---|---|
| *Thomas Dale,* Dr | | |
| To *Anne galley, &c.* for $\frac{3}{5}$ charges paid to *Algiers,* | 1 | 1.055.182 |
| To *Commiſſion,* for $\frac{2}{5}$ of what I reckon, — | 2 | 26.379$\frac{1}{3}$ |
| To *Anne galley, &c.* for $\frac{2}{5}$ paid by me, — | 1 | 937.336$\frac{2}{3}$ |
| To *Commiſſion,* for $\frac{3}{5}$ of what I reckon, — | 2 | 23.433$\frac{1}{3}$ |
| To *Dale's Leghorn account,* to rectify the errour, *per contra,* 326$\frac{2}{3}$ *doll.* | | |
| To *Balance,* due him on this account, — | 5 | 4.231.530$\frac{1}{3}$ |
| | | 6.273.861$\frac{2}{3}$ |
| *Ship Jenny proper,* Dr | | |
| To *Caſh,* for coſt and charges of outfit to *New England,* — — | 2 | 2.118.342 |
| To *Peter Blaxland's New-England account,* for coſt and charges of dried fiſh, — | 3 | 4.623.384 |
| To *Profit and Loſs,* for gain hereby, — | 5 | 1.603.403 |
| | | 8.345.129 |

| *Peter Blaxland of New England,* Dr | *Sterling.* | | | *N. E. cur.* | | | Fo | *Millrees.* |
|---|---|---|---|---|---|---|---|---|
| To *Ship Jenny,* for nett proceeds of ſalt, — | | | | 571 | 15 | 05 | 2 | 1.407.435 |
| To *King of London,* at 55 *per cent. per* draught, — | 225 | 00 | 00 | 348 | 00 | 00 | 3 | 856.615$\frac{3}{4}$ |
| To *Kitty of ditto,* at 50 *per cent. per* ditto, — | 100 | 00 | 00 | 150 | 00 | 00 | 4 | 369.320$\frac{3}{4}$ |
| To *Bradby ditto,* at 50 *per cent. per ditto,* — | 538 | 19 | 08$\frac{1}{2}$ | 808 | 09 | 07 | 4 | 1.990.102$\frac{1}{2}$ |
| | 863 | 19 | 08$\frac{1}{2}$ | 1878 | 05 | 00 | | 4.623.384 |

| *John King of London* Dr | | | |
|---|---|---|---|
| To *Balance,* due him, *L.* 225 *Ster.* | 5 | 856.615$\frac{3}{4}$ |
| | | 856.615$\frac{3}{4}$ |

| | Fo | Millrees. |
|---|---|---|
| *His Lisbon account,* Cr | | |
| By *Anne, &c.* for $\frac{2}{3}$, nett proceeds of wheat, being | 1 | 3.153.175 $\frac{1}{3}$ |
| By *ditto,* $\frac{2}{3}$ freight received by me, — | 1 | 1.331.755 |
| By *ditto,* $\frac{2}{31}$ of 18 pieces of eight, at — | 1 | 9.600 |
| By *ditto,* $\frac{2}{3}$ freight received by me, — | 1 | 1.779.331 $\frac{1}{3}$ |
| By *ditto,* $\frac{2}{3}$ of 490 *doll.* 326 $\frac{2}{3}$ | | |
| | | 6.273.861 $\frac{2}{3}$ |
| *Contra,* Cr | | |
| By *Peter Blaxland's New England account,* for nett proceeds of salt, *L.* 571 : 15 : 5 *New England currency,* at 97 $\frac{1}{2}$ *d. per mill.* — | 3 | 1.407.435 |
| By *Bradson's account of Bilboa,* for part of dried fish, *Ri.* 69.453 : 26. — | 5 | 5.037.716 |
| By *Dixon of Cadiz,* for nett proceeds of hoops and the ship, *Ri.* 20.266 : 15. | 5 | 1.899.978 |
| | | 8.345.129 |

| *My account,* Cr | *Sterling.* | | | *N. E. cur.* at 97 $\frac{1}{2}$ *per mill.* | | | Fo | Millrees. |
|---|---|---|---|---|---|---|---|---|
| By *Ship Jenny* proper, for cod-fish, — | 0 | 0 | 0 | 1878 | 5 | 0 | 2 | 4.623.384 |
| | 0 | 0 | 0 | 1878 | 5 | 0 | | 4.623.384 |

| *Contra,* Cr | | |
|---|---|---|
| By *Blaxland's account,* for draught of *L.* 225 *Sterling,* at 65 *d. per mill.* | 3 | 856.614 $\frac{3}{4}$ |
| | | 856.615 $\frac{3}{4}$ |

| | | | Millrees. |
|---|---|---|---|
| *John Kelly of London,* Dr | | | |
| To *Balance,* due him, for *L.* 100 *Sterling,* | | 5 | 369.230¾ |
| | | | 369.230¾ |
| *Peter Bradby of London,* Dr | | | |
| To *Balance,* due him, for *L.* 538 : 19 : 8½ *Ster.* | | 5 | 1.990.102½ |
| | | | 1.990.102½ |
| *Capt. Barnby of the Anne galley,* Dr | | | |
| To *Balance,* due him, for 3000 *doll.* — | | 5 | 2.790.000 |
| | | | 2.790.000 |
| *Ja. Bradſon, Bilboa,* Dr | *Ri. Plate.* | | |
| To *Ship Jenny proper,* for my ſhare of proceeds of fiſh, —— | 69.453 : 26¾ | 2 | 5.037.716 |
| | 69.453 : 26¾ | | 5.037.716 |
| *J. Dixon of Cadiz,* Dr | *Rials.* | | |
| To *Ship Jenny proper,* for nett proceeds of cheſnut hoops, and *ditto* ſhip *per* account, — | 20.266 : 15 | 2 | 1.899.978 |
| | 20.266 : 15 | | 1.899.978 |

| | | | Fo | Millrees. |
|---|---|---|---|---|
| *Contra,* | *Cr* | | | |
| By *Blaxland's account*, for draught of *L.* 100 *Sterling*, exchange 65 *Sterling per mill.* — | | | 3 | 369.230¾ |
| | | | | 369.230¾ |
| *Contra,* | *Cr* | | | |
| By *Blaxland's account*, for draught, at 65 *Ster. per mill.* for *L.* 538 : 19 : 8½ *Sterling*, — | | | 3 | 1.990.102½ |
| | | | | 1.990.102½ |
| *Contra,* | *Cr* | | | |
| By *Caſh*, received primage of 200 tons, 3000 *dol.* | | | 2 | 2.790.000 |
| | | | | 2.790.000 |
| *My Spaniſh account,* | *Cr* | *Ri. Plate.* | | |
| By *Balance*, due me, —— | | 69.453 : 26¾ | 5 | 5.037.716 |
| | | 69.453 : 26¾ | | 5.037.716 |
| *My Spaniſh account,* | *Cr* | *Rials.* | | |
| By *Balance*, due me, —— | | 20.266 : 15 | 5 | 1.899.978 |
| | | 20.266 : 15 | | 1.899.978 |

| | | Fo | Millrees. |
|---|---|---|---|
| *Profit and Lofs,* | *Dr* | | |
| To *Balance,* gained on this accouut, | — | 5 | 2.446.968¾ |
| | | | 2.446.968¾ |

| | | | |
|---|---|---|---|
| *Balance,* | *Dr* | | |
| To *Tho. Dale's Leghorn acct,* for *Doll.*224 : 12 : 10½, | | 2 | 208.918 |
| To *Caſh* in my hands, | | 2 | 5.537.836 |
| To *Bradſon,* for proceeds of fiſh, *Ri.*69.453 : 26¾. | | 4 | 5.037.716 |
| To *Dixon,* due by him, | 20.266 : 15. | 4 | 1.899.978 |
| | | | 12.684.448 |

| *Contra,* Cr | Fo | *Millrees.* |
|---|---|---|
| By *the Anne galley in company*, gained thereby, | 1 | 660.436 |
| By *Commiſſion*, gained thereby, — — | 2 | 183.129 2/3 |
| By *the Ship Jenny*, for proper account, gained, | 2 | 1.603.403 |
| | | 2.446.968 2/3 |

| *Contra,* Cr | | |
|---|---|---|
| By *Thomas Dale's Liſbon account*, due him, | 3 | 4.231.530 1/3 |
| By *John King of London*, to be remitted, — | 3 | 856.615 3/4 |
| By *John Kelly*, ditto, ditto, — | 4 | 369.230 3/4 |
| By *Peter Bradby*, ditto, ditto, — | 4 | 1.990.102 1/2 |
| By *Capt. Barnby*, for 3000 *doll.* at 930 *rees*, | 4 | 2.790.000 |
| By *Profit and Loſs*, for cloſe thereof, — | 5 | 2.446.968 2/3 |
| | | 12.684.448 |

| | | Fo | Span. | mon. | |
|---|---|---|---|---|---|
| 1. | *Caſh*, Dr | | | | |
| | To *Ship Anne galley*, on account of *Dale* and *Corman*, for freight, — — — | 2 | 1242 | 10 | 00 |
| | To *ditto*, drawn on *Dale*, for balance, — | 2 | 1437 | 00 | 00 |
| | | | 2679 | 10 | 00 |
| 2. | *Ship the Anne galley for*, Dr | | | | |
| | To *Caſh*, paid for 2000 pieces of eight, on account of *Dale* and *Corman*, — — — | 1 | 2648 | 12 | 06 |
| | To *ditto*, paid poſtages, — | 1 | 0 | 15 | 00 |
| | To *Profit and Loſs*, for commiſſion, — | 3 | 30 | 02 | 06 |
| | | | 2679 | 10 | 00 |
| 3. | *Profit and Loſs*, Dr | | | | |
| | To *Balance*, for cloſe hereof, — — | 4 | 30 | 02 | 06 |
| | | | 30 | 02 | 06 |
| 4. | *Balance*, Dr | | | | |
| | To *Caſh*, retained for commiſſion, — — | 1 | 30 | 02 | 06 |
| | | | 30 | 02 | 06 |

| | Fo | Span. | mon. | |
|---|---|---|---|---|
| *Contra,* Cr | | | | |
| By *Ship, &c.* paid for 2000 pieces of eight, — | 2 | 2648 | 12 | 06 |
| By *ditto,* for poſtages, *&c.* — — | 2 | 0 | 15 | 00 |
| By *Balance,* to account, — — | 4 | 30 | 02 | 06 |
| | | 2679 | 10 | 00 |
| *Account of Meſſ. Dale and Corman,* Cr | | | | |
| By *Caſh,* received freight, — — | 1 | 1242 | 10 | 00 |
| By *ditto,* for my draught on *Dale,* — | 1 | 1437 | 00 | 00 |
| | | 2679 | 10 | 00 |
| *Contra,* Cr | | | | |
| By *Ship the Anne galley, &c.* for commiſſion, | 2 | 30 | 02 | 06 |
| | | 30 | 02 | 06 |
| *Contra,* Cr | | | | |
| By *Profit and Loſs,* for commiſſion, | 3 | 30 | 02 | 06 |
| | | 30 | 02 | 06 |

| | | Fo | Doll. | Asp. |
|---|---|---|---|---|
| 1. | *Caſh,* Dr | | | |
| | To *Pieces of eight,* of Meſſ. *Dale* and *Corman,* | 2 | 2700 | 00 |
| | To *Meſſ. Dale and Corman,* drawn on *Dale,* — | 5 | 570 | 51 |
| | | | 3270 | 51 |
| 2. | *Pieces of eight for account of* Dr | | | |
| | To *Caſh,* for conſulage, 2 *per cent.* and ſhroffage, 4 *per millree,* — — — | 1 | 64 | 64 |
| | To *Profit and Loſs,* for proviſion, — — | 5 | 54 | 00 |
| | To *Meſſ. Dale and Corman their account-current,* | 3 | 2581 | 16 |
| | | | 2700 | 00 |
| 3. | *Wheat, account of,* Dr | | | |
| | To *Caſh,* paid for 4780 kellows, at different prices, | 1 | 2651 | $02\frac{2}{7}$ |
| | To *Caſh,* paid charges, — — | 1 | 421 | $42\frac{1}{7}$ |
| | To *Profit and Loſs,* for commiſſion, at 3 *per cent.* | 5 | 79 | 22 |
| | | | 3151 | 67 |
| 4. | *Meſſ. Dale and Corman,* Dr | | | |
| | To *Wheat, account of ditto,* — — | 3 | 3151 | 67 |
| | | | 3151 | 67 |
| 5. | *Profit and Loſs,* Dr | | | |
| | To *Balance,* for gain and cloſe hereof, — | 6 | 133 | 22 |
| | | | 33 | 22 |
| 6. | *Balance,* Dr | | | |
| | To *Caſh,* retained for commiſſion, — — | 1 | 133 | 22 |
| | | | 133 | 22 |

| | | Fo | Doll. | Asp. |
|---|---|---|---|---|
| 1. | *Contra,* Cr | | | |
| | By *Pieces of eight, &c.* paid for account, — | 2 | 64 | 64 |
| | By *Wheat-account, Dale* and *Corman,* for 4780 killows, | 4 | 2651 | 02 2/3 |
| | By *ditto,* paid charges *per* particulars, amounting to | 4 | 421 | 42 1/3 |
| | By *Balance,* retained for commiſſion, — | 6 | 133 | 22 |
| | | | 327c | 51 |
| 2. | *Dale and Corman,* Cr | | | |
| | By *Caſh,* received for 2000 *doll.* at 35 *per cent.* | 1 | 270c | 00 |
| | | | 2700 | 00 |
| 3. | *Meſſ. Dale and Corman,* Cr | | | |
| | By *Meſſ. Dale and Corman their account-current,* | 4 | 3151 | 67 |
| | | | 3151 | 67 |
| 4. | *Their account-current,* Cr | | | |
| | By *Pieces of eight,* for nett proceeds, — | 2 | 2581 | 16 |
| | By *Caſh,* for my bill on *Dale,* at 13 *per cent.* — | 1 | 57c | 51 |
| | | | 315. | 67 |
| 5. | *Contra,* Cr | | | |
| | By *Pieces of eight,* for my commiſſion thereon, — | 2 | 54 | 00 |
| | By *Wheat-account,* ditto, — — | 3 | 79 | 22 |
| | | | 133 | 22 |
| 6. | *Contra,* Cr | | | |
| | By *Profit and Loſs,* for cloſe, — — | 5 | 133 | 22 |
| | | | 133 | 22 |

| *Salt for account of,* Dr | Fo | *l.* N.E. *curr.* | *s.* | *d.* |
|---|---|---|---|---|
| To *Cash*, paid charges here, — — | 1 | 15 | 01 | 10 |
| To *Profit and Loss*, for commission at 5 *per cent.* | 2 | 30 | 17 | 09 |
| To *Corman's account-current*, for nett proceeds, | 1 | 571 | 15 | 05 |
| | | 617 | 15 | 00 |

| *Cash,* Dr | | | | |
|---|---|---|---|---|
| To *Salt-account*, received for 497 hhds, — | 1 | 617 | 15 | 00 |
| To *Corman's New-England account, per* draught on *King*, — — — — | 1 | 348 | 00 | 00 |
| To *ditto*, *ditto*, on *Kelly*, — — | 1 | 150 | 00 | 00 |
| To *ditto*, *ditto*, on *Bradby*, — — | 1 | 808 | 09 | 07 |
| To *Balance*, to account, — — | 2 | 374 | 10 | 08 |
| | | 2298 | 15 | 03 |

| *Profit and Loss,* Dr | | | | |
|---|---|---|---|---|
| To *Balance*, for close, — — | 2 | 387 | 12 | 02 |
| | | 387 | 12 | 02 |

| *J. Corman's New-England account,* Dr | | | | |
|---|---|---|---|---|
| To *Cod-fish in company*, for his proportion of cost, | 2 | 1350 | 07 | 10 |
| To *ditto*, *ditto*, of charges, — | 2 | 21 | 16 | 08 |
| To *Profit and Loss*, ditto, of what I reckon, — | 1 | 68 | 12 | 02 |
| To *Ship Jenny*, account of ditto advanced thereon, | 2 | 437 | 08 | 04 |
| | | 1878 | 05 | 00 |

| | Fo | l. N.E. curr. | s. | d. |
|---|---|---|---|---|
| *Corman in Liſbon,* Cr | | | | |
| By *Caſh,* received for 497 hhds, — — | 1 | 617 | 15 | 00 |
| | | 617 | 15 | 00 |
| *Contra,* Cr | | | | |
| By *Salt-account,* paid charges, — — | 1 | 15 | 01 | 10 |
| By *Cod-fiſh in proportion,* for 1871½ quintals, — | 1 | 1816 | 17 | 03 |
| By *ditto,* for charges, — — — | 1 | 29 | 07 | 10 |
| By *Ship Jenny,* on account of *Corman,* ditto, — | 2 | 437 | 08 | 04 |
| | | 2298 | 15 | 03 |
| *Contra,* Cr | | | | |
| By *Salt-account,* for my commiſſion, — | 1 | 30 | 17 | 09 |
| By *Corman's New-England account,* for what I reckon, | 1 | 68 | 12 | 02 |
| By *Cod-fiſh,* for my proportion of gain, — | 2 | 288 | 02 | 03 |
| | | 387 | 12 | 02 |
| *Contra,* Cr | | | | |
| By *Salt-account,* for nett proceeds, — — | 1 | 571 | 15 | 05 |
| By *Caſh, per* draught on *King,* — — | 1 | 348 | 00 | 00 |
| By *ditto,* ditto, on *Kelly,* — — | 1 | 150 | 00 | 00 |
| By *ditto,* ditto, on *Bradby,* — — | 1 | 808 | 09 | 07 |
| | | 1878 | 05 | 00 |

| | Fo | l. N.E curr. | s. | d. |
|---|---|---|---|---|
| *Cod-fiſh in proportion,* Dr | | | | |
| To *Caſh,* at different prices, for 1871½ quintals, | 1 | 1816 | 17 | 03 |
| To *ditto,* paid charges, — — | 1 | 29 | 07 | 10 |
| To *Profit and Loſs,* for my proportion of gain, | 1 | 288 | 02 | 03 |
| | | 2134 | 07 | 04 |
| *Ship Jenny for account of,* Dr | | | | |
| To *Caſh,* for ſeveral diſburſements, — — | 1 | 437 | 08 | 04 |
| | | 437 | 08 | 04 |
| *Bradſon of Bilboa,* Dr | | | | |
| To *Cod-fiſh, &c.* for my proportion of nett proceeds, at 60 days, for pieces of eight, — — *Rials. mer.* 24.388 : 18 | 2 | 762 | 02 | 10 |
| | | 762 | 02 | 10 |
| *Balance,* Dr | | | | |
| To *Bradſon*——to account, *Rials. mer.* 24.388 : 18 | 2 | 762 | 02 | 10 |
| | | 762 | 02 | 10 |

| | Fo | l. N.E. curr. | s. | d. |
|---|---|---|---|---|
| *Betwixt Corman and ſelf,* Cr | | | | |
| By *Corman's New-England account*, for his proportion, | 1 | 1350 | 07 | 10 |
| By *ditto*, for his ditto of charges, — | 1 | 21 | 16 | 08 |
| By *Bradſon of Bilboa*, for my ſhare of nett proceeds, in 24.388 *rials*, 18 *mer.* at 60 days, — | 2 | 762 | 02 | 10 |
| | 2 | 34 | 07 | 04 |
| *Corman of Liſbon,* Cr | | | | |
| By *Corman's New-England account*, — | 1 | 437 | 08 | 04 |
| | | 437 | 08 | 04 |
| *My Spaniſh account,* Cr | | | | |
| *Rials. mer.* | | | | |
| By *Balance*, to account, 24.388 : 18 | 2 | 762 | 02 | 10 |
| | | 762 | 02 | 10 |
| *Contra,* Cr | | | | |
| By *Caſh retained*, — — — | 1 | 374 | 10 | 08 |
| By *Profit and Loſs*, for cloſe, — — | 1 | 387 | 12 | 02 |
| | | 762 | 02 | 10 |

| | | Fo | Ri. Pl. | Mr. |
|---|---|---|---|---|
| 1. | *Caſh,* Dr | | | |
| | To *Fiſh-account of Corman and company,* — | 2 | 103.811 | 11 |
| | | | 103.811 | 11 |
| 2. | *Fiſh-acct of Corman and company,* Dr | | | |
| | | | *Quint.* | |
| | To *Caſh,* paid charges in *rials* plate, on 164 0 $\frac{2}{4}$. | 1 | 3070 | 12 |
| | To *ditto,* in *rials vellon* 1049, makes plate, | 1 | 559 | 16 |
| | To *Commiſſion,* for 5 *per cent.* on ſales, | 3 | 519 0 | 19 |
| | To *Corman's acc.-current,* for nett proceeds, — | 5 | 9499 0 | 32 |
| | | | 103811 | 11 |
| | *Commiſſion,* Dr | | | |
| | To *Profit and Loſs,* for gain, — | 7 | 5245 | 08 $\frac{1}{2}$ |
| | | | 5245 | 08 $\frac{1}{2}$ |
| B | *Cheſnut-hoops for acct of Corman,* Dr | | | |
| | To *Caſh,* paid charges, — | 1 | 21 | 10 |
| | To *ditto,* for 800 *rials,* and 10.050 *quarts vellon,* is plate, | 1 | 1057 | 01 $\frac{3}{4}$ |
| | To *ditto,* for 1000 *mervadies vellon,* is plate, | 1 | 15 | 20 |
| | To *Commiſſion,* at 5 *per cent.* — | | 54 | 23 $\frac{1}{2}$ |
| | | | 1148 | 21 $\frac{1}{4}$ |

| | | Fo | Ri. Pl. | Mer. |
|---|---|---|---|---|
| 1. | *Contra,* Cr | | | |
| | By *Fiſh-account of Corman and company,* for charges, —— — | 2 | 3070 | 12 |
| | By *ditto,* ditto, —— | 2 | 559 | 16 |
| | By *Cheſnut-hoops,* ditto, —— | 4 | 21 | 10 |
| | By *ditto,* ditto, — | 4 | 1057 | 01¾ |
| | By *ditto,* paid 1000 *mervadies,* — | 4 | 15 | 20 |
| | By *Balance* in my hands, — | 7 | 99.087 | 19¼ |
| | | | 103.811 | 11 |
| | *Contra,* Cr | | | |
| | By *Caſh,* received for 164c½ *Quintals,* | 1 | 103.811 | 11 |
| | | | 103.811 | 11 |
| | *Contra,* Cr | | | |
| | By *Fiſh-account of Corman,* for commiſſion, — | 2 | 5190 | 19 |
| | By *Cheſnut-hoops ditto,* at 5 *per cent.* — | 4 | 51 | 23½ |
| | | | 5245 | 08½ |
| | *Contra,* Cr | | | |
| | By *Gorman's acc.-current,* for cloſe and transfer, | 5 | 1148 | 21¼ |
| | | | 1148 | 21¼ |

| | | Fo | Ri. Pl. | Mer. |
|---|---|---|---|---|
| 5. | *James Corman's account-current,* Dr | | | |
| | To *Cheſnut-hoops,* fer his account due me, — | 4 | 1148 | 21¾ |
| | To *Peter Blaxland,* for his proportion of fiſh, | 6 | 24388 | 18 |
| | To *Balance* due him, — — | 7 | 69453 | 26¾ |
| | | | 94990 | 32 |
| 6. | *Peter Blaxland's account-current,* Dr | | | |
| | To *Balance,* due him, —— | 7 | 24388 | 18 |
| | | | 24388 | 18 |
| 7. | *Balance,* Dr | | | |
| | To *Caſh* in my hands, —— | 1 | 99.087 | 19¾ |
| | | | 99.087 | 19¾ |
| 8. | *Profit and Loſs,* Dr | | | |
| | To *Balance,* for gain and transfer, — | 7 | 5245 | 08½ |
| | | | 5245 | 08½ |
| | *J. Dixon's Leger* | | *Old Pl.* | |
| 1. | *Caſh,* Dr | | | |
| | To *Cheſnut hoops for account of Corman,* received for 498 bundles, —— — | 2 | 2130 | 00 |
| | To *Ship Jenny,* received freight 10,317¾ new plate, is, —— — | 4 | 8254 | 07 |
| | To *ditto,* for the groſs average, — | 4 | 375 | 00 |
| | | | 10.759 | 07 |
| 2. | *Cheſnut-hoops for,* Dr | | | |
| | To *Caſh,* paid brokerage, 1 *per cent.* on ſales of 500 *bundles,* — — | 1 | 21 | 10 |
| | To *ditto, extra* charges on ditto, ½ *per cent.* — | 1 | 10 | 22 |
| | To *Profit and Loſs,* for commiſſion, at 4 *per cent.* | 3 | 85 | 06 |
| | To *Corman's acc.-current,* for nett proceeds, — | 5 | 2012 | 30 |
| | | | 2130 | 00 |

| | | Fo | Ri. Pl. | Mer. |
|---|---|---|---|---|
| 5. | *Contra,* Cr | | | |
| | By *Fiſh-account,* for nett proceeds, — | 2 | 94990 | 32 |
| | | | 94990 | 32 |
| 6. | *Contra,* Cr | | | |
| | By *Corman's acc.-current,* for his proportion of fiſh, | 5 | 24388 | 18 |
| | | | 24388 | 18 |
| 7. | *Contra,* Cr | | | |
| | By *Corman's acc.-current,* due him, — | 5 | 69453 | 26¾ |
| | By *Blaxland's,* ditto, — — | 6 | 24388 | 18 |
| | By *Profit and Loſs,* for transfer, — | 8 | 5245 | 08½ |
| | | | 99087 | 19¼ |
| 8. | *Contra,* Cr | | | |
| | By *Commiſſion,* for gain thereby, —— | 3 | 5245 | 08½ |
| | | | 5245 | 08½ |
| | *of Cadiz.* | | | |
| 1. | *Contra,* Cr | | | |
| | By *Cheſnut-hoops, &c.* for brokerage, — | 2 | 21 | 10 |
| | By *ditto,* — — | 2 | 10 | 22 |
| | By *Ship Jenny,* for charges, —— | 4 | 40 | 00 |
| | By *ditto,* brokerage, *&c.* on 1300 pieces of eight, | 4 | 104 | 00 |
| | By *Balance,* in my hands, —— | 7 | 10583 | 09 |
| | | | 10.759 | 07 |
| 2. | *account of Corman,* Cr | | | |
| | By *Caſh,* received for, *Bundles* 498 | 1 | 2130 | 00 |
| | Applied by Capt. *Walker,* — 2 | | | |
| | 500 | | | |
| | | | 2130 | 00 |

| | | Fo | Old Pl. | |
|---|---|---|---|---|
| 3. | *Profit and Loss,* Dr | | | |
| | To *Balance,* for gain and transfer, — | 7 | 716 | 28 |
| | | | 716 | 28 |
| 4. | *Ship Jenny for account* Dr | | | |
| | To *Profit and Loss,* for freight and average, 2½ *per cent.* — — — | 3 | 215 | 22 |
| | To *Cash,* for charges, — — | 1 | 40 | 00 |
| | To *ditto,* brokerage on 1300 pieces of eight, — | 1 | 104 | 00 |
| | To *Profit and Loss,* at 4 *per cent.* on 1300 ditto, | 3 | 416 | 00 |
| | To *Corman's acc.-current,* for nett proceeds, — | 5 | 18.253 | 19 |
| | | | 19.029 | 07 |
| 5. | *James Corman's acc.-current,* Dr | | | |
| | To *Balance,* due him, — | 7 | 20.266 | 15 |
| | | | 20.266 | 15 |
| 6. | *David Burrows,* Dr | | | |
| | To *Ship Jenny,* for account of *Corman,* 1300 pieces of eight, — — | 4 | 10.400 | 00 |
| | | | 10.400 | 00 |
| 7. | *Balance,* Dr | | | |
| | To *Cash* in my hands, — — | 1 | 10583 | 09 |
| | To *David Burrows,* due by him, — | 6 | 10400 | 00 |
| | | | 20.983 | 09 |

| | | Fo | Old Pl. | |
|---|---|---|---|---|
| 3 | *Contra,* Cr | | | |
| | By *Cheſnut-hoops, &c.* for 4 *per cent.* on ſales, | 2 | 85 | 06 |
| | By *Ship Jenny, &c.* 2½ *per cent.* on freight and average, — — | 4 | 215 | 22 |
| | By *ditto,* 4 *per cent.* on returns, — | 4 | 416 | 00 |
| | | | 716 | 28 |
| 4 | *of Corman of Liſbon,* Cr | | | |
| | By *Caſh,* for freight, 10.317¾ *N. P.* is — | 1 | 8254 | 07 |
| | By *ditto,* for the groſs average, — | 1 | 375 | 00 |
| | By *David Barrows,* for the price at 1300 pieces of eight, — — | 6 | 10.400 | 00 |
| | | | 19.029 | 07 |
| 5 | *Contra,* Cr | | | |
| | By *Cheſnut-hoops,* for the nett proceeds, — | 2 | 2012 | 30 |
| | By *Ship Jenny,* ditto, — | 4 | 18253 | 19 |
| | | | 20.266 | 15 |
| 6 | *Contra,* Cr | | | |
| | By *Balance,* due by him, — — | 7 | 10.400 | 00 |
| | | | 10.400 | 00 |
| 7 | *Contra,* Cr | | | |
| | By *Corman's acc.-current,* due him, — | 5 | 20266 | 15 |
| | y *Profit and Loſs,* for transfer, — | 3 | 716 | 28 |
| | | | 20.983 | 09 |

## QUESTION IV.

THree merchants, *Francis*, *George*, and *Henry*, trade in company, and correſpond together; the ſubſtance of whoſe tranſactions is expreſſed in the following narrative.

They purchaſe a ſhip of 100 tuns, for which they grant bill at ſix months to *Parſon* and *Peters* for 500 *l.* By the contract of copartnery *Francis* ſtood $\frac{5}{12}$ concerned in the ſhip, and the company-tranſactions following thereupon, *George* $\frac{4}{12}$, and *Henry* $\frac{3}{12}$. The ſhip coſt further for outfit and proviſions for a voyage to *Philadelphia* 185 *l.* which *Henry* paid.

*Francis* purchaſes goods proper for the *Philadelphia* market, which, *per* invoice, amounted to 1290 *l.* *George* to the amount of 1000 *l.* and *Henry* to the amount of 1115 *l.*; and, by conſent, the difference of the purchaſes was paſſed to account. Moreover, they take in goods on freight for *Philedelphia*, 50 bales, which were entered in the ſhip's books at 178 *l.* 10 *s.* They give the ſhip the name of *the Peggy*, which being now manned, loaded, and victualled, *Henry* goes maſter and ſupercargo, at the allowance of 5 guineas a-month, for conducting the veſſel, and $2\frac{1}{2}$ *per cent.* on ſales, purchaſes, and returns in ſpecie.——The charges on the goods outward were paid by *George*, to the amount of 37 *l.* 10 *s.*; he likewiſe pays premium of inſurance on the ſhip, cargo, and charges, at 2 *per cent.*

In two months the *Peggy* arrives at *Philadelphia*, where *Henry* receives freight of the 50 bales on board, 178 *l.* 10 *s.* pays the mate and ſailors $2\frac{1}{2}$ months wages, 47 *l.* 10 *s.* *Sterl.* pays dues and ſeveral charges at landing, 89 *l.* 14 *s.* *Sterl.* and ſome reparations on the ſhip to the amount of 25 *l.* 9 *s.* In three weeks after landing he made ſale of the beſt part of his cargo, for which he drew 6460 *l.* *Pennſylvania* currency, exchange at 70 *per cent.* He conſigns the remaining part of the cargo to *Hugh Lennox*, amounting, *per* invoice, to 870 *l.* *Sterling*, for ſales and returns to his partners at *Glaſgow*; and upon this conſignment advances for victualling the ſhip 84 *l.* currency. *Henry* next prepares for a new loading, and for that purpoſe purchaſes lumber to the amount of 870 *l.* currency, and proviſions to the amount of 3750 *l.* currency; charges till on board 67 *l.* 10 *s.* currency; takes the opportunity of the *Donaldſon*, Capt. *Lindſay* for *Greenock*, to remit to the addreſs of his partners 6532 *doll.* at 7 *s.* 6 *d.* currency, for the value of 500 *l.* *Sterling*, whereof he drew on his partners, at 60 days ſight. His private incidents chargeable on the whole of this affair came to 15 *l.* 15 *s.* currency; the remainder of his money he converted into dollars towards the charges of his next landing, and immediately ſets ſail for *Jamaica*, having only remained at *Philadelphia* two months.

*Henry*'s wife having occaſion for 50 *l.* receives it from *Francis*, who likewiſe pays *Parſon* and *Peters* for the ſhip, when their acceptance became due.——Much about this time the *Donaldſon* arrives with the dollars, and *Henry*'s advices.——*Francis* pays for freight 3 *per cent.* in ſpecie, and ſold the remainder at 4 *s.* 8 *d.* *per* piece; charges on this affair

affair paid by him 3 *l.* 15 *s.*——He likewiſe accepts for *George* and ſelf *Henry*'s draught, which he afterwards paid when it became due. At this time likewiſe *George* receives from *Francis* 200 *l.* to account. After ſix weeks ſailing *Henry* arrives ſafe with the *Peggy* at *Kingſton*, pays the mate and ſailors 440 dollars, as one month's wages, being 19 *l.* and for pilotage and other charges 15 *l.* more, all *Sterling*. He immediately puts off the lumber, and receives *Jamaica* currency for *Pennſylvanian* 870 *l.* He likewiſe puts off his proviſions to ſundries, the total proceeds whereof amounted to 3690 *l.* currency. With part of this money he purchaſes 6000 gallons of rum at 4 *s.* 6 *d. per* gallon; pays for 60 puncheons 75 *l.*; charges for particulars 25 *l.* He next purchaſes 140 hhds ſugar, containing 1740 *cwt*, at 30 *s. per cwt*; charges on the ſugar for particulars 121 *l.* 10 *s.* In the mean time he adviſes his partners of theſe tranſactions *via London*, and of the exchange 25 *per cent*; pays ſome reparations on the *Peggy*, 37 *l.* 10 *s.* and other charges not yet mentioned, 24 *l.* 15 *s.*; victuals the ſhip, 110 *l.* and ſails immediately with his cargo for *Britain*. His tranſactions at *Jamaica* detained him ſix weeks, and in three months more he arrives at *Port-Glaſgow*. *Francis* being adviſed of his arrival, immediately joins him at *Greenock*, to diſcharge the veſſel. *Henry* advances to the mate and ſailors one month's wages upon landing, and *Francis* enters the ſugar and rum, and pays down the duties, which amounted nett to 2109 *l.* 3 *s.* 9 *d.* whereof he had received 900 *l.* from *George*. Theſe tranſactions took up fourteen days, at the end of which *Henry* clears his mate and ſailors with 95 *l.* Expenſes of diſcharging the ſhip, paid by *Francis*, 45 *l.* *Francis* diſpoſes of the rum to *John King* and company, at 10 *s.* 6 *d. per* gallon, receives the one half down, and gets an acceptance for the other half at three months.——*George* ſells the ſugar to the *North ſugar-houſe*, at 50 *s. per cwt*, and gets their acceptances at three months, which the bank immediately diſcounts.——A true and exact ſtate of theſe tranſactions is required in books kept by each of the partners, in terms of their original contract, ſo as the ſtate of parties, and the ſituation of the whole, may diſtinctly appear and correſpond.

QUE-

# QUESTION V.

TWO merchants, *John Paterſon* of *Glaſgow*, and *Thomas Stevenſon* of *Boſton*, *New England*, agree to trade in company, each ½ concerned, allowing to each other reciprocally 2½ *per cent.* commiſſion on all ſuch tranſactions as would carry proviſion to an indifferent factor at that rate, and to make a proportional charge for matters of leſs trouble.

In purſuance of this agreement, *Thomas Stevenſon* builds a ſhip, which coſts him, maſts, rigging, and every charge included, 1150 *l.* currency, which he loads with 200 hhds flaxſeed, at 30 *s.* currency *per* hhd; charges of victualling and loading the ſhip 120 *l.* currency. To theſe diſburſements he adds his commiſſion 2½, and ½ *per cent.* more for advance, and draws on his partner for ½ of the whole, exchange at 50 *per cent.* at 40 days ſight. He names the ſhip *the Betſy*, gives the command to *John Forreſter*, who hires a mate and ſix ſeamen, and immediately proceeds on his voyage to *Port-Glaſgow*, with invoice and letters of conſignment to *Paterſon*.——The ſhip in two months arrives accordingly, and *Paterſon* pays the maſter his own and ſailors account, including pilotage, *&c.* 60 *l.*; he likewiſe accepts *Stevenſon*'s bill, and pays it when due.

Unloading and lighterage, porterage, *&c.* of the flaxſeed to *Glaſgow*, coſt him 57 *l.* 10 *s.* He diſpoſes of the flax-ſeed to ſundries for 3 *l. per* hhd, ready money; charges attending the ſales 14 *l.* 10 *s.*—— To theſe charges neceſſarily incurred he adds ½ *per cent.* thereon, and 2½ *per cent.* on the ſales for his own trouble.

He next purchaſes a cargo fit for the *Boſton* market, at 12 months, for his own and partner's account, amounting to 3028 *l.*; packing, lighterage, porterage, and charges at loading came to 45 *l.* 10 *s.* victualling 45 *l.* 15 *s.* upon which with the cargo he takes credit of 2½ *per cent.* commiſſion, and diſpatches the ſhip, under the ſame command, conſigned to his partner *Stevenſon* at *Boſton*, where ſhe arrives in two months.——*Stevenſon* receives the cargo from on board, pays charges, *&c.* at landing, 157 *l.* currency, and diſcharges the ſhip's account, 95 *l.* currency. Without waiting for the ſales of the cargo, he immediately makes a purchaſe of 2500 quintals of dried cod, hack, and haddock, for which he paid at the rate of 22 *s. per* quintal, likewiſe a carpenter's bill for repairs of the *Betſy* 15 *l.* 10 *s.* victualling ditto for a voyage to the *Mediterranean*, 74 *l.* 10 *s.* expenſes of cartage, porterage, and loading, 47 *l.* 18 *s.* beſides commiſſion on the whole at 2½ *per cent.*—— He immediately clears the ſhip, and conſigns the cargo to *Don Sebaſtian* of *Barcelona*.——*Forreſter* immediately ſets ſail, and in ſeven weeks reached *Barçelona*.——*Don Sebaſtian* pays *Forreſter* to account 1440 *rials*, and ſeveral charges on the fiſh for unloading, porterage, cartage, *&c.* 2020 *rials*.——He diſpoſes of the fiſh at 120 *rials per* quintal; charges on the ſales 1356 *rials*, to which he adds his own commiſſion on the ſales and charges at 4 *per cent.*——By *Stevenſon*'s orders *Don Sebaſtian* charters the veſſel for *London*, at 48,000 *rials*, payable

able on delivery of the cargo there; pays for victualling the ſhip 500 *rials*, and delivers the nett proceeds in dollars to *Forreſter*, who immediately ſets ſail for *London*.

*Stevenſon* by this time had completed the ſales of his cargo from *Glaſgow*, for which he had drawn in caſh 3480 *l.* and had in outſtanding debts 2620 *l.* all currency; ſtorage and other charges attending the ſales amounted to 177 *l.* 10 *s.* upon which and the account of ſales he charges 2½ *per cent.* commiſſion.

The *Betſy*, after a month's ſailing, arrived at *London*, where *Forreſter* unloaded and received his freight at 3 *s.* 6 *d.* *per* piaſtre. His charges on this voyage, including his own and ſeamens wages, came to 108 *l.* 19 *s.* By orders from *Paterſon* of *Glaſgow*, he ſells the ſhip and tackle for 570 *l.* *Sterling*, deducing all charges; ſells likewiſe his dollars at 4 *s.* 9 *d.* and lays out all the money in his hands on bills on *Glaſgow*, which he purchaſes 30 days after date 4½ *per cent.* under par; theſe he immediately remits to *Glaſgow* to *John Paterſon*, whither he likewiſe goes himſelf by the way of *Leith*, on board the *Diligence*, to wait new orders.

In the mean time *Stevenſon* adviſes, that the debts are now all collected, excepting 250 *l.* which was totally loſt by means of bankruptcies, the exchange as formerly at 150 *per cent.*

*Paterſon* gives the captain 50 guineas for his faithful ſervice, and diſpatches him to examine another ſhip, which he was about to purchaſe, for the foundation of a new adventure. *Paterſon* gets payment of all his bills, and pays the cargo outward upon four months diſcount.—— An exact ſtate of theſe trading-voyages, and of the parties one to another, and the conformity of accounts rendered by each partner, upon a ſuppoſition of regular advices, is now required.

INVOICE-

# INVOICE-BOOK.

## *GLASGOW*, 11*th July* 1764.

*Invoice of five bales superfine broad cloth, and eight hogsheads of sugar, shipped on board the* Molly *of* Greenock, Jacob Gibwell *master, for account and risk of Mr* Peter Vankepple, *merchant of* Amsterdam, *marked and numbered as* per *margin.*

| | | | | | | | | | | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | BROAD CLOTHS 5 bales. | | | | | | | | | | | |
| | | *Yds.* | | *s.* | *d.* | | | | | | | |
| P.V. | No 1. | 115 | | 14 | 6 | | *L.* | 83 | 7 | 6 | | |
| No 1. | 2. | 105 | | 13 | 4 | | | 70 | 0 | 0 | | |
| to 5. | 3. | 110 | | 12 | 6 | | | 68 | 15 | 0 | | |
| | 4. | 108 | | 15 | 0 | | | 81 | 0 | 0 | | |
| | 5. | 112 | | 15 | 6 | | | 86 | 16 | 0 | | |
| | | 550 | | | | | | | | | 389 | 18 | 06 |
| | SUGAR 8 hhds. | | | | | Tare. | | | | | | |
| P.V. | | *C.* | *q.* | *lbs.* | | *C.* | *q.* | *lbs.* | | | | |
| No 6. | No 6. | 14 | 2 | 16 | | 1 | 3 | 8 | | | | |
| to 13. | 7. | 13 | 1 | 20 | | 1 | 2 | 19 | | | | |
| | 8. | 16 | 3 | 00 | | 2 | 0 | 13 | | | | |
| | 9. | 14 | 3 | 14 | | 1 | 3 | 12 | | | | |
| | 10. | 15 | 1 | 24 | | 1 | 3 | 17 | | | | |
| | 11. | 15 | 3 | 16 | | 1 | 3 | 21 | | | | |
| | 12. | 12 | 2 | 14 | | 1 | 2 | 8 | | | | |
| | 13. | 13 | 2 | 14 | | 1 | 1 | 20 | | | | |
| | Gross | 117 | 1 | 6 | | 14 | 1 | 6 | | | | |
| | Tare | 14 | 1 | 6 | | | | | | | | |
| | Nett 103 at 30 *s. per cwt,* — | | | | | | | | *L.* | 154 | 10 | 0 |
| | Casks and wrappers, — | | | | | | | | | 4 | 15 | 0 |
| | | | | | | | | | | | 159 | 05 | 00 |
| | Bill of lading, cocket, *&c.* — — | | | | | | | | | | 1 | 10 | 00 |
| | Lighterage and porterage, — — | | | | | | | | | | 1 | 05 | 00 |
| | Commission on 551 *l.* 18 *s.* 6 *d.* at 2½ *per cent.* | | | | | | | | | | 13 | 16 | 00 |
| | Errors excepted, | | | | | | | | | | 565 | 14 | 06 |
| | *George Keller.* | | | | | | | | | | | | |

## *GLASGOW*, 12*th July* 1764.

*Invoice of ſundries ſhipped on board the* Glaſgow, William Walkingſhaw *maſter, for* Jamaica, *by* Thomas Hill *and company, on the proper account and riſk of the ſhippers, conſigned to Meſſ.* John Horn *and company, merchants in* Kingſton, *for ſales and returns. Contents, coſt, and charges as under.*

| | | | | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|
| I.H. & comp. 1 BOX SHOES, containing as follows, | | | | | | |
| 12 doz. turned pumps for men, | 50 *s.* | *L.* 30 | 0 0 | | | |
| 8 doz. boys ditto, | — | 40 *s.* | 16 0 0 | | | |
| 12 doz. mens ſhoes, | — | 50 *s.* | 30 0 0 | | | |
| 8 doz. boys ditto, | — | 40 *s.* | 16 0 0 | | | |
| 20 pairs of boots, | — | 20 *s.* | 20 0 0 | | | |
| | | | | 112 | 00 | 00 |
| | *C. q. lb.* | | | | | |
| 1 copper ſtill and hhd, wt. | 6 2 14 | at 16½ *d. per lb.* | | 51 | 00 | 03 |
| 1 pewter worm for ditto, | 4 1 0 | at 12 *d. per lb.* | | 23 | 16 | 00 |
| 2 BALES of ſail-cloth, containing as under, | | | | | | |
| *Pcs.* *Yds.* | | | | | | |
| N° 1. — 11 — 433 | | | | | | |
| 2. — 10 — 389 | | | | | | |
| — 822 | at 12½ *d. per* yard, | | | 42 | 18 | 04 |
| 10 BOXES moulded candles, as under, | | | | | | |
| *Dozen.* | | *Dozen.* | | | | |
| N° 1. — 5 6 | | N° 6. — 5 3 | | | | |
| 2. — 5 9 | | 7. — 5 7 | | | | |
| 3. — 5 4 | | 8. — 5 8 | | | | |
| 4. — 5 8 | | 9. — 5 10 | | | | |
| 5. — 5 6 | | 10. — 5 10 | | | | |
| 27 9 | | 28 2 | | | | |
| 28 2 *doz.* | | | | | | |
| — 55 11 | at 5 *s. per* dozen, | | *L.* 13 19 7 | | | |
| Boxes, — | — | — | 0 16 8 | 14 | 16 | 03 |
| Charges,—bill of lading,—cocket, *&c.* — | | | | 3 | 03 | 09 |
| Errours excepted, | | | | 246 | 14 | 07 |
| *T. H. and comp.* | | | | | | |

## *BRISTOL*, 13*th July* 1764.

*Invoice of ſundries ſhipped on board the* Anne *of* Briſtol, George Inglis *maſter, by* George Crawford *and company, by order, for account, and at the riſk of* Thomas Hill *and company, merchants in* Glaſgow, *conſigned to* John Horn *and company, merchants in* Kingſton, Jamaica, *for ſales and returns to ditto* Hill *and company. Contents, coſt, and charges, as under.*

| | | | | | | | | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|---|---|---|---|
| I. H. | 12 CASKS of bottled ale, *viz.* | | | | | | | | | |
| | *Doz.* | | | *Doz.* | | | | | | |
| N° 1. | 10 | 4 | N° 7. | 11 | 5 | | | | | |
| 2. | 9 | 8 | 8. | 11 | 7 | | | | | |
| 3. | 11 | 2 | 9. | 11 | 8 | | | | | |
| 4. | 11 | 1 | 10. | 11 | 9 | | | | | |
| 5. | 11 | 6 | 11. | 11 | 5 | | | | | |
| 6. | 11 | 3 | 12. | 10 | 4 | | | | | |
| | 65 | 0 | | 68 | 2 | | | | | |
| | 68 | 2 | | | | | | | | |
| | 133 | 2 at 5 *s. per* dozen, | | | | — | *L.* | 33 5 10 | | |
| Caſks, | | — | | — | | — | | 3 0 0 | | |
| | | | | | | | | | 36 | 05 10 |
| | 6 BALES of paper, *viz.* | | | | | | | | | |
| N° 1. | 20 reams ſuperfine poſt, | | | | | 15 *s.* | *L.* | 15 0 0 | | |
| 2. | 18 ditto ditto, | | | | | 16 *s.* | | 14 8 0 | | |
| 3. | 40 ditto cut pot, | | | | | 8 *s.* | | 16 0 0 | | |
| 4. | 15 ditto medium, | | | | | 30 *s.* | | 22 10 0 | | |
| 5. | 10 ditto ſuper-royal, | | | | | 45 *s.* | | 22 10 0 | | |
| 6. | 18 ditto demy, | | | | | 20 *s.* | | 18 0 0 | | |
| | Sheets, ropes, and boxes, | | | | | — | | 1 5 0 | | |
| | | | | | | | | | 109 | 13 00 |
| 6 buſhel-caſks of peaſe, at 4 *s.* | | | | | | — | | — | 1 | 04 00 |
| 16½ ditto, 2 *s.* | | | | — | | — | | — | 1 | 12 00 |
| 1 cheſt china, | | — | | — | | — | | — | 42 | 00 00 |
| 5 kegs of barley, cont. 15 *cwt*, at 10 *s.* | | | | | | | *L.* | 7 10 0 | | |
| Kegs, | | — | | — | | — | | 0 10 0 | | |
| | | | | | | | | | 8 | 00 00 |
| Charges, | | — | | — | | — | | — | 2 | 01 08 |
| | | | | | | | | | 200 | 16 06 |

Errours excepted,

*G. Crawford and comp.*

*CORK*, 28*th October* 1764.

*Invoice of ſundries ſhipped on board the* Edinburgh, Peter Gordon *maſter, for* Jamaica, *by* John *and* Alexander Colvils, *on the proper account and riſk of* Thomas Hill *and company of* Glaſgow, *conſigned to* John Horn *and company, merchants in* Kingſton, *for ſales and returns to ditto* Hill *and company. Contents, coſt, and charges, as under.*

| | | *l.* | *s.* | *d.* |
|---|---|---|---|---|
| I. H. & comp. | 30 FIRKINS of the beſt roſe and crown butter, *viz.* | | | |

| | *Wt.* | *Tare.* | | *Wt.* | *Tare.* | | *Wt.* | *Tare.* |
|---|---|---|---|---|---|---|---|---|
| N° 1. | 61 | 11 | N° 11. | 62 | 10 | N° 21. | 63 | 14 |
| 2. | 60 | 13 | 12. | 65 | 11 | 22. | 64 | 16 |
| 3. | 64 | 11 | 13. | 63 | 13 | 23. | 65 | 15 |
| 4. | 67 | 14 | 14. | 60 | 11 | 24. | 67 | 11 |
| 5. | 61 | 14 | 15. | 67 | 10 | 25. | 61 | 10 |
| 6. | 63 | 13 | 16. | 66 | 11 | 26. | 60 | 12 |
| 7. | 65 | 15 | 17. | 64 | 13 | 27. | 61 | 13 |
| 8. | 61 | 11 | 18. | 61 | 11 | 28. | 67 | 11 |
| 9. | 60 | 11 | 19. | 61 | 16 | 29. | 64 | 15 |
| 10. | 60 | 14 | 20. | 67 | 17 | 30. | 63 | 11 |
| | 622 | 127 | | 636 | 125 | | 635 | 128 |
| | 636 | 125 | | | | | | |
| | 635 | 128 | | | | | | |
| Groſs | 1893 | 380 | | | | | | |
| Tare | 380 | | | | | | | |
| Nett | 1513 | at 35 *s.* 6 *d. per cwt.* | | | | | 23 | 19 06¾ |
| 45 barrels full bound meſs-beef, at 26 *s.* | | | | | | | 58 | 10 00 |
| 20 ditto ditto pork, at 29 *s.* | | | | | | | 29 | 00 00 |
| 26 half-barrels tongues, at 36 *s.* | | | | | | | 46 | 16 00 |

8 CASKS of *Liſbon* white-wine, *viz.*

| | | | | | |
|---|---|---|---|---|---|
| N° 1. | 6 | 10 | N°. 5. | 7 | 4 |
| 2. | 7 | 2 | 6. | 7 | 2 |
| 3. | 6 | 9 | 7. | 6 | 9 |
| 4. | 7 | 4 | 8. | 6 | 1 |
| | 28 | 1 | | 27 | 4 |
| | 27 | 4 | | | |
| | 55 | 5 dozens of pints, at 8 *s. per* dozen, | | | 22 05 04 |
| Charges, | — | — | — | — | 4 13 08 |
| | | | | | 185 02 06¾ |

Errours excepted,

*J. and Alex. Colvils.*

## *FONCHIAL in Madeira, 20th Auguſt 1764.*

*Invoice of twenty-ſeven pipes wine, ſhipped on board the* Anne *of* Briſtol, George Inglis *maſter, for* Jamaica, *by* John Murdoch, *on the proper account and riſk of Meſſ.* Thomas Hill *and company, of* Glaſgow, *conſigned to* John Horn *and company, merchants in* Kingſton, *for ſales and returns to ditto* Hill *and company. Contents, coſt, and charges, as under.*

| | | | | *Rees.* |
|---|---|---|---|---|
| I. H. & comp. | 16 pipes of wine, | at 42.000, | make | 672.000 |
| | 10 ditto ſecond ſort, | at 30.600, | make | 306.000 |
| | 1 ditto Malmſey, | — | — | 90.000 |
| | Charges, — | — | — | 15.250 |
| | | | | 1.083.250 |

Exchange at 6 *s.* 8 *d. per millree,* is *L.* 361 : 1 : 8. *Sterl.*

Errours excepted,

*J. Murdoch.*

### *Bill of lading on the above.*

I. H, & comp. No 1. to 27.

Shipped, by the grace of God, in good order, and well conditioned, by *John Murdoch* of *Fonchial* in *Madeira*, merchant, in and upon the good ſhip, called *the Anne* of *Briſtol*, whereof *George Inglis* is maſter, now riding at anchor in the port of *Fonchial*, and bound for *Jamaica*, twenty-ſeven pipes of wine, marked and numbered as *per* margin, and are to be delivered in the like good order, at *Kingſton* in *Jamaica*, (the danger of the ſeas only excepted), unto Meſſ. *John Horn* and comp. merchants there, or to their aſſigns, the one or other paying freight for the ſaid wine ——— *per* ton, with primage and average accuſtomed. In witneſs whereof, the maſter or purſer of the ſaid ſhip hath affirmed to three bills of lading, of this tenour and date, one of which bills being accompliſhed, the other two ſtand void. And ſo God ſend the good ſhip to her deſired port in ſafety. *Amen.*

Dated at *Fonchial*, 20th *Auguſt* 1764.

*Note*, Of theſe bills one muſt be ſent *per* poſt to the perſon to whom the goods are conſigned, the maſter keeps one, and the ſhipper another.

## *GLASGOW*, 15*th July* 1764.

*Invoice of merchandiſe ſhipped on board the* Catharine *of* Glaſgow, *Capt.* Kelburn, *for* Philadelphia, *by* John Trader *and company, by order and on the account and riſk of* Bartham *and* Lennox *merchants there. Contents, coſt, and charges, as under.*

| | | | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| B.&L. | 2 BALES of *Oſnaburgs.* | | | | | | | | | |
| No | *Pcs.* | *Yds.* | *Rate.* | | | *Amount.* | | | | |
| 1. | 7 | 911 | $7\frac{1}{3}$ *d.* | | | *L.* 27 | 16 8 | | | |
| | Sheet and ropes, | | — | | | 0 | 6 6 | | | |
| 2. | $6\frac{1}{2}$ | 812 | $7\frac{1}{2}$ | | | 25 | 7 6 | | | |
| | Sheet and ropes, | | — | | | 0 | 6 6 | | | |
| | | | | | | | | 53 | 17 | 02 |
| 3. | 2 SHEETED BOXES, *Fife* and *Glaſgow* checks. | | | | | | | | | |
| | | *breadth.* | *pcs.* | *cal. yds.* | *ſhop yds.* | *d.* | *l.* *s.* *d.* | | | |
| | 1 d° *Fife*, N° 1. | $\frac{3}{4}$ | 34 | 925 | 894 | $7\frac{1}{4}$ | 27 1 $0\frac{1}{2}$ | | | |
| | *Glaſ* —— 2. | $\frac{7}{8}$ | 7 | 189 | 183 | 10 | 7 12 6 | | | |
| | ditto —— 3. | $\frac{7}{8}$ | 17 | $447\frac{1}{2}$ | 434 | $10\frac{1}{4}$ | 18 19 9 | | | |
| | ditto —— 4. | $\frac{7}{8}$ | 20 | 527 | 508 | 10 | 21 3 4 | | | |
| | ditto —— 5. | $\frac{7}{8}$ | 10 | 263 | 253 | 9 | 9 9 9 | | | |
| | Coloured thread, 24 *lb.* at 2 *s.* 4 *d.* | | | | | | 2 16 0 | | | |
| | Box, ſheet, and ropes, | | | | — | | 0 11 0 | | | |
| | | | | | | | | 87 | 12 | $05\frac{1}{2}$ |
| 4. | 1 d° *Glaſ.* N° 6. | $\frac{7}{8}$ | 16 | 429 | 416 | 11 | 19 1 4 | | | |
| | ditto —— 7. | $\frac{7}{8}$ | 13 | $372\frac{1}{2}$ | 361 | 12 | 18 1 0 | | | |
| | ditto —— 8. | $\frac{7}{8}$ | 3 | $79\frac{1}{2}$ | $77\frac{1}{2}$ | $10\frac{3}{4}$ | 3 9 $4\frac{3}{4}$ | | | |
| | Ticken — 9. | $\frac{3}{4}$ | 11 | | $237\frac{1}{2}$ | $12\frac{1}{2}$ | 12 7 $4\frac{3}{4}$ | | | |
| | ditto —— 9. | $\frac{3}{4}$ | 5 | | $115\frac{1}{2}$ | 15 | 7 4 $4\frac{1}{2}$ | | | |
| | ditto —— 10. | $\frac{3}{4}$ | 5 | | $112\frac{1}{2}$ | 17 | 7 19 $4\frac{1}{2}$ | | | |
| | Box, ſheet, and ropes, | | | | — | | 0 11 0 | | | |
| | | | | | | | | 58 | 13 | $10\frac{1}{2}$ |
| 5. | 1 SHEETED BOX broad cloths and ſhalloons. | | | | | | | | | |
| | | *Yds.* | *s.* | *d.* | *l.* *s.* *d.* | | | | | |
| | 1 piece ſcarlet, N° 2. | 25 | 8 | 8 | 10 16 8 | | | | | |
| | 1 ditto purple, 4. | $13\frac{3}{4}$ | 14 | 4 | 9 17 0 | | | | | |
| | 1 ditto brown, 11. | $22\frac{1}{8}$ | 8 | 5 | 9 6 $2\frac{1}{2}$ | | | | | |
| | 1 ditto blue, 12. | $15\frac{3}{4}$ | 8 | 10 | 6 19 $1\frac{1}{3}$ | | | | | |
| | 1 ditto drab, 15. | $25\frac{1}{2}$ | 12 | 6 | 15 18 9 | | | | | |
| | 1 ditto peabloom, 16. | 30 | 10 | 0 | 15 0 0 | | | | | |
| | 3 ditto ſhalloons, | 90 | 1 | 6 | 6 15 0 | | | | | |
| | 2 ditto ditto, | 60 | 1 | 3 | 3 15 0 | | | | | |
| | 5 ditto ditto, | 150 | 1 | 0 | 7 10 0 | | | | | |
| | Box, ſheet, and ropes, | | — | | 0 17 6 | | | | | |
| | | | | | | | | 86 | 15 | $02\frac{1}{6}$ |
| | Carried forward, | | — | | — | | | 286 | 18 | $08\frac{5}{6}$ |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | Brought forward, — | | | | 286 | 18 | 08 5/6 |
| 6. | 1 sheeted box of lawns, gauzes, and handkerchiefs. | | | | | | |
| | | *Doz.* | | *s.* | | | |
| | Handker. N° 1.—6 : 6—pl. bord. | 24 | — | *L.* 7 | 16 | 0 | |
| | 2.—14 —flowered | 36 | — | 25 | 04 | 0 | |
| | 3.—20 —ditto, | 30 | — | 30 | 00 | 0 | |
| | | *Pcs.* | *Yds.* | *s.* *d.* | | | |
| | Silk gauz. 1. flowered | 12 | 120 | 3 0 | 18 | 00 | 0 |
| | 2. striped | 18 | 180 | 3 0 | 13 | 10 | 0 |
| | 3. spotted | 15 | 150 | 2 6 | 18 | 15 | 0 |
| | 4. plain | 16 | 160 | 2 4 | 18 | 00 | 0 |
| | Pearl ditto, 5. | 30 | 300 | 2 0 | 30 | 00 | 0 |
| | Box, sheet, and ropes, — | | | | 00 | 12 | 6 |
| | | | | | 161 | 17 | 06 |
| 7. | 1 small box nuns thread. | | | | | | |
| | | *lbs.* | | *s.* *d.* | | | |
| | Nuns thread, N°7. — | 8 | — | 3 0 — *L.* | 1 | 04 | 0 |
| | 10. — | 12 | — | 4 6 — | 2 | 14 | 0 |
| | 14. — | 14 | — | 5 0 — | 3 | 10 | 0 |
| | 18. — | 20 | — | 6 8 — | 6 | 13 | 4 |
| | 24. — | 5 | — | 10 0 — | 2 | 10 | 0 |
| | 30. — | 10 | — | 20 0 — | 5 | 00 | 0 |
| | 36. — | 10 | — | 26 0 — | 13 | 00 | 0 |
| | 38. — | 5 | — | 28 0 — | 7 | 00 | 0 |
| | 40. — | 5 | — | 30 0 — | 7 | 10 | 0 |
| | Sheet, box, and ropes, — | | | | 0 | 05 | 0 |
| | | | | | 49 | 06 | 04 |
| 8. | 1 cask snuff. | | | | | | |
| | 13 doz. and 10 bottles, containing 97 *lb.* at 1 *s.* 2 *d.* — | | | *L.* 5 | 13 | 02 | |
| | 8 doz. rapee, contain. 65 *lb.* at 1 *s.* 4 *d.* | | | | 4 | 06 | 08 |
| | Bottles at 2 *s.* 4 *d. per* doz. — | | | | 2 | 11 | 00 |
| | Cask and package, — | | | | 0 | 05 | 10 |
| | | | | | 12 | 16 | 08 |
| | Cartage and lighterage to *Port-Glasgow*, — — | | | *L.* 1 | 4 | 0 | |
| | Shipping-charges and entry, — | | | | 2 | 1 | 0 |
| | | | | | 3 | 05 | 00 |
| | Commission at 2½ *per cent.* on *L.* 514, is — | | | | 12 | 17 | 00 |
| | Errours excepted, *J. Trader and company.* | | | | 527 | 01 | 02 5/6 |

## *GLASGOW*, 15*th July* 1764.

*Invoice of ſundry goods, ſhipped on board the* Betſy, *Capt.* Thomas Smith, *from* Leith *to* London, *conſigned to* Thomas Paywell *of* London, *by* John Trader, *at the riſk and on account of the ſhipper.*

11 boxes thread, marked T. P.

| N° Thread. | N° 1. Box. | N° 2. Box. | N° 3. Box. | N° 4. Box. | N° 5. Box. | N° 6. Box. | N° 7. Box. | N° 8. Box. | N° 9. Box. | N°. 10 Box. | N° 11. Box. | Tot. | per lb. | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | lb. | lb. | lb. | lb. | lb. | lb. | lb. | lb. | lb. | lb. | lb. | | s. | d. | | | | |
| 5 | 0 | 2 | 0 | 0 | 0 | 0¼ | 0 | 0 | 0 | 0 | 0 | 2¼ | 1 | 8 | | 0 | 03 | 09 |
| 6 | 6 | 4 | 6 | 6 | 6 | 1½ | 1½ | 3 | 2 | 2½ | 0 | 38½ | 2 | 0 | | 3 | 17 | 00 |
| 7 | 15 | 15 | 15 | 15 | 20 | 30 | 27 | 30 | 26 | 34 | 33 | 260 | 2 | 4 | | 30 | 06 | 08 |
| 8 | 15 | 15 | 15 | 15 | 20 | 30 | 28 | 30 | 26 | 42 | 36 | 272 | 2 | 8 | | 36 | 05 | 04 |
| 9 | 14 | 14 | 14 | 14 | 20 | 12 | 11 | 12 | 10 | 8½ | 8½ | 138 | 3 | 0 | | 20 | 14 | 00 |
| 10 | 12 | 12 | 12 | 12 | 14 | 8 | 8 | 8 | 7 | 1¼ | 2 | 96¼ | 3 | 4 | | 16 | 00 | 10 |
| 11 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 10 | 14¾ | 15 | 137¾ | 3 | 8 | | 25 | 05 | 01 |
| 12 | 10 | 10 | 10 | 10 | 12 | 8 | 8 | 8 | 6 | 6 | 6 | 94 | 4 | 0 | | 18 | 16 | 00 |
| 13 | 8 | 8 | 8 | 8 | 10 | 8 | 8 | 10 | 8 | 12 | 11¼ | 99¼ | 4 | 4 | | 21 | 10 | 01 |
| 14 | 8 | 8 | 8 | 8 | 10 | 3 | 3 | 4 | 4 | 1 | 1 | 58 | 4 | 8 | | 13 | 10 | 08 |
| 15 | 8 | 8 | 8 | 8 | 10 | 3 | 3 | 4 | 4 | 3¾ | 4 | 63¾ | 5 | 0 | | 15 | 18 | 09 |
| 16 | 4 | 4 | 4 | 5 | 02 | 0¼ | 0 | 0 | 0 | 0¼ | 0 | 19½ | 5 | 4 | | 5 | 04 | 00 |
| 17 | 4 | 4 | 4 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 5 | 8 | | 4 | 05 | 00 |
| 18 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 6 | 0 | | 3 | 12 | 00 |
| 19 | 0 | 0 | 0 | 0 | 0 | 0½ | 0 | 0 | 0 | 0 | 0 | ½ | 6 | 4 | | 0 | 03 | 02 |
| 20 | 3 | 3 | 3 | 3 | 7 | 1 | 1 | 1 | 0 | 1½ | 1½ | 25 | 6 | 8 | | 8 | 06 | 08 |
| 22 | 3 | 3 | 3 | 3 | 7 | 2 | 2 | 3 | 3 | 1¼ | 1¼ | 31½ | 7 | 4 | | 11 | 11 | 00 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 2¾ | 3 | 39¾ | 8 | 0 | | 15 | 18 | 00 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4¼ | 44¼ | 10 | 8 | | 23 | 12 | 00 |
| 28 | 3½ | 3½ | 3½ | 3½ | 4 | 4 | 4 | 4 | 3 | 4 | 4½ | 41½ | 12 | 0 | | 24 | 18 | 00 |
| 30 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 3 | 5¼ | 5¾ | 36¼ | 13 | 4 | | 24 | 03 | 04 |
| 32 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 3 | 2¼ | 2½ | 26¾ | 16 | 0 | | 21 | 08 | 00 |
| 34 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 2 | 1¼ | 1¼ | 17½ | 17 | 4 | | 15 | 03 | 04 |
| 36 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 0½ | 1¼ | 10¾ | 18 | 8 | | 10 | 00 | 08 |
| 38 | 1 | 1 | 1 | 1 | 1 | 1 | 1½ | 0 | 0 | 0 | 0 | 7½ | 20 | 0 | | 7 | 10 | 00 |
| 40 | 0½ | 0½ | 0½ | 0½ | 0½ | 1 | 1 | 1 | 0 | 0 | 0 | 5¼ | 21 | 4 | | 5 | 17 | 04 |
| 42 | 0 | 0 | 0 | 0 | 0¾ | 0 | 1 | 0 | 0 | 0 | 0 | 1¾ | 24 | 6 | | 2 | 02 | 10½ |
| 44 | 0 | 0 | 0 | 0 | 0¼ | 0 | 0 | 0 | 0 | 0 | 0 | ½ | 29 | 4 | | 0 | 14 | 08 |
| 46 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 30 | 8 | | 1 | 10 | 08 |
| 50 | 0 | 0 | 0 | 0 | 0¼ | 0 | 0 | 0 | 0 | 0 | 0 | ¼ | 32 | 0 | | 0 | 08 | 00 |
| | | | | | | | | | | | | 1596½ | | | | 388 | 16 | 10½ |

11 boxes at 3 *s.* ropes 10 *s.* carriage 16 *s.* ſhipping 11 *s.* — 3 10 00

Carried over, *L.* 392 06 10½

| | | | | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Brought over, | | | | — | 392 | 06 | 10½ |

T. P. 10 hhds tobacco, *viz.*

| | | *cwt.* | *qr.* | *lb.* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | N° 314 cont. | 8 | 2 | 14 | | | | | | | | |
| 2. | —— 315 | 9 | 1 | 27 | 26 | 25 | at 6 *d.* | *L.* | 73 | 08 | 6 | |
| 3. | —— 316 | 7 | 3 | 12 | | | | | | | | |
| 4. | —— 317 | 8 | 2 | 14 | | | | | | | | |
| 5. | —— 318 | 9 | 1 | 20 | | | | | | | | |
| 6. | —— 319 | 7 | 2 | 18 | 34 | 00 | at 7 *d.* | | 111 | 01 | 4 | |
| 7. | —— 320 | 8 | 1 | 04 | | | | | | | | |
| 8. | —— 321 | 9 | 2 | 06 | | | | | | | | |
| 9. | —— 322 | 10 | 3 | 04 | 28 | 34 | at 7½ *d.* | | 100 | 15 | 0 | |
| 10. | —— 323 | 8 | 1 | 22 | | | | | | | | |
| | | | | | | | | | 285 | 04 | 10 | |

T. P. 10 hhds saffron cut tobacco,

| | *cwt.* | *qr.* | *lb.* | | *cwt.* | *qr.* | *lb.* | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| N° 1. containing | 7 | 2 | 10 | Tare | 0 | 2 | 05 | | | |
| 2. | 6 | 1 | 05 | ditto | 0 | 3 | 00 | | | |
| 3. | 8 | 0 | 07 | ditto | 0 | 3 | 23 | | | |
| 4. | 7 | 3 | 08 | ditto | 0 | 2 | 18 | | | |
| 5. | 6 | 1 | 12 | ditto | 0 | 3 | 06 | | | |
| 6. | 7 | 2 | 15 | ditto | 0 | 2 | 04 | | | |
| 7. | 8 | 0 | 00 | ditto | 0 | 3 | 05 | | | |
| 8. | 6 | 3 | 09 | ditto | 0 | 2 | 06 | | | |
| 9. | 7 | 1 | 16 | ditto | 0 | 3 | 10 | | | |
| 10. | 8 | 2 | 20 | ditto | 0 | 2 | 20 | | | |
| | 74 | 2 | 18 | | 7 | 0 | 13 | | | |
| Tare off | 7 | 0 | 13 | | | | | | | |
| | 67 | 2 | 05 | at 1 *s. per lb.* | | | | — | 378 | 05 | 00 |
| Charges of carriage, ſhipping, *&c.* | | | | | | | | — | 10 | 06 | 00 |
| | | | | | | | | | 1066 | 02 | 08½ |

Errours excepted,

*John Trader.*

# SALES-BOOK.

## *GLASGOW*, 15*th July* 1764.

*Sales of* 60 *hhds ſugar, received per the* Dunlop, Robert Ker *maſter, for account of* George Gordon, St Kitts.

| 1764 | | | | *l.* | *s.* | *d.* | *l.* | *s.* | |
|---|---|---|---|---|---|---|---|---|---|
| *May* | 3 | For *Caſh*, at 50 *s.* | *nett cwt.* | | | | | | |
| | | *per cwt.* No | 1. 2. 3. 4. 56 3 | 141 | 17 | 6 | | | |
| | | *Ditto*, ditto, | 5. 6. 7. 8. 52 2 | 131 | 05 | 0 | | | |
| | 5 | To *Rob. Macnair*, at 3 months, at 51 *s. per cwt.* | 9. 10. 11. 12. 13. 14. 15. 16. 110 0 | 305 | 10 | 0 | | | |
| | 7 | To *Caſper Claſon*, at 3 months, at 51 *s. per cwt.* | 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 162 2 | 414 | 07 | 6 | | | |
| | 9 | To *John Pagan*, at 1 month, at 50 *s. per cwt.* | 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 160 3 | 401 | 17 | 6 | | | |
| | 11 | For *Caſh*, at 50 *s. per cwt.* | 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 161 2 | 403 | 15 | 0 | | | |
| | 14 | To *Ja. Macpherſon*, at 3 months, at 51 *s.* 6 *d. per cwt.* | 53. 54. 55. 56. 57. 58. 59. 60. 108 2 | 279 | 07 | 9 | | | |
| | | | 812 2 | | | | | | |
| | | Groſs proceeds, | | | | | 2076 | 00 | 03 |
| | | Charges. | | | | | | | |
| | | Paid duties on the above ſugar, — | | 251 | 09 | $0\frac{3}{4}$ | | | |
| | | Charges at landing, — | | 25 | 07 | 0 | | | |
| | | Cellar-rent, — — | | 5 | 04 | 0 | | | |
| | | Freight at two guineas *per* hhd, — | | 126 | 00 | 0 | | | |
| | | Commiſſion at $2\frac{1}{2}$ *per cent.* on ſales, — | | 51 | 18 | 0 | | | |
| | | | | | | | 459 | 18 | $00\frac{3}{4}$ |
| | | Nett proceeds, errours and bad debts excepted, —— —— | | | | | 1616 | 01 | $02\frac{1}{4}$ |

Carried to his account-current.

*W. Williamſon.*

## *GLASGOW*, 15*th July* 1764.

*Sales of* 20 *puncheons rum*, per *the* Hanna, *Capt.* Dupont; *for account of* Robert Gordon *merchant in* Jamaica.

| 1764 | | | Gall. | Per gal. s. | d. | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *June* | 28 | No 1. For *Cash*, — | 105 | 10 | 0 | 52 | 10 | 00 | | | |
| | 30 | 2. Ditto, — | 110 | 9 | 6 | 52 | 05 | 00 | | | |
| | | 3. To *Gavin Douglas*, at 3 months, — | 120 | 10 | 6 | 63 | 00 | 00 | | | |
| *July* | 1 | 4. To *Jo. Weir*, at 3 mon. | 110 | 10 | 0 | 55 | 00 | 00 | | | |
| | | 5. To *Philip Swan*, at 3 months, —— | 112 | 10 | 6 | 58 | 18 | 00 | | | |
| | | 6. To *Ralph Newlands*, at 3 months, — | 100 | 10 | 0 | 50 | 00 | 00 | | | |
| | 3 | 7. — | 120 | 9 | 0 | 54 | 00 | 00 | | | |
| | | 8. For *Cash*, — | 118 | 9 | 6 | 56 | 01 | 00 | | | |
| | | 9. — — | 106 | 10 | 0 | 53 | 00 | 00 | | | |
| | 4 | 10 — — | 114 | 9 | 0 | 51 | 16 | 00 | | | |
| | | 11 — — | 110 | 10 | 0 | 55 | 00 | 00 | | | |
| | | 12 — — | 115 | 10 | 0 | 57 | 10 | 00 | | | |
| | | 13 To *J. Farquhar*, 3 mon. | 100 | 10 | 0 | 50 | 00 | 00 | | | |
| | 6 | 14 | 110 | 11 | 0 | 60 | 10 | 00 | | | |
| | 7 | 15 — — | 112 | 10 | 0 | 56 | 00 | 00 | | | |
| | | 16 — — | 115 | 10 | 0 | 57 | 10 | 00 | | | |
| | | 17 — — | 112 | 9 | 9 | 54 | 12 | 00 | | | |
| | 10 | 18 — — | 104 | 10 | 0 | 52 | 00 | 00 | | | |
| | | 19 For *Cash*, — | 108 | 10 | 0 | 54 | 00 | 00 | | | |
| | 15 | 20 — — | 110 | 10 | 0 | 55 | 00 | 00 | | | |
| | | Gross proceeds, — | 2211 | | | | | | 1095 | 12 | 05 |
| | | Charges on the above 20 puncheons. | | | | | | | | | |
| | | At landing, —— | | | | 6 | 17 | 00 | | | |
| | | Duty on 2211 gallons, — | | | | 536 | 07 | 10 | | | |
| | | Freight, at 3 guineas *per* puncheon, | | | | 63 | 00 | 00 | | | |
| | | Cellar-rent, —— | | | | 3 | 10 | 00 | | | |
| | | Commission on the sales, 2½ *per cent.* | | | | 27 | 07 | 07 | 637 | 02 | 05 |
| | | Nett proceeds passed to the credit of his account-current, errours and bad debts excepted. | | | | | | | 1732 | 14 | 05 |

*John Wild.*

## *GLASGOW*, 15*th July* 1764.

*Account of ſales of eight boxes indigo, and four boxes ſpiceries, received* per *the* Diligence, *Capt.* Howiſon, *via* Leith, *for account of* David Maxwell *merchant in* London.

| 1764 | | No. | Groſs. | Nett. | To whom ſold, and when payable. | Rate. s. d. | per box. l. s. d. | Total. l. s. d. |
|---|---|---|---|---|---|---|---|---|
| *May* | 18 | 1 | 70½ | 56 | To *John Dyer*, at 6 months, | 5 0 | 14 0 0 | |
| | 30 | 2 | 65 | 52 | To *John Bryce*, at 3 months, | 4 9 | 11 17 6 | |
| *June* | 8 | 3 | 80 | 65 | To *Robert Lang*, for caſh, | 4 9 | 15 8 9 | |
| | 16 | 8 | 85¾ | 69¾ | To *Cha. Maxwell*, for caſh, | 5 0 | 17 8 9 | |
| | 18 | 4 | 67 | 54 | To *Will. Chriſtie*, at 3 mon. | 5 0 | 13 10 0 | |
| | 24 | 6 | 57¼ | 45½ | To *James Young*, for caſh, | 5 0 | 11 7 0 | |
| *July* | 10 | 5 | 75 | 64 | To *Ja Devonport*, at 3 mon. | 5 0 | 16 0 0 | |
| | 14 | 7 | 64 | 51 | To *Allan Freeport*, for caſh, | 4 6 | 11 9 6 | |
| | | | | | | | | 111 02 00 |
| *June* | 10 | 1 | 12 *lb.* cinnamon, to *James Rattray*, for caſh, — — | | | 10 0 | 6 0 0 | |
| — | | 2 | 4 ditto nutmegs, ditto ditto, | | | 12 0 | 2 8 0 | |
| — | | 3 | 100 ditto pimento, ditto, ditto, | | | 1 0 | 5 0 0 | |
| — | | 4 | 10 ditto mace, ditto, ditto, | | | 20 0 | 10 0 0 | |
| | | | | | | | | 23 08 00 |
| | | | | | Charges. | | | 134 10 00 |
| | | | | | Freight, agency at *Leith*, and carriage, | | 5 16 6 | |
| | | | | | Porterage, and wareroom-rent, — | | 0 18 9 | |
| | | | | | Commiſſion at 2½ *per cent.* — | | 3 7 3 | |
| | | | | | | | | 10 02 06 |
| | | | | | Nett proceeds, — | | | 124 07 06 |

Paſſed to the credit of his account-current, errours and bad debts excepted.

*Paul White.*

## *GLASGOW*, 15*th July* 1764.

*Account of ſales of ten bales Oſnaburgs received* per John Gray *carrier, for account of* John Angus *merchant in* Perth.

| | No. | Yards in each piece. | | | | | | Total. | Rate d. | To whom ſold. | Amount. l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *May* 8 | 1 | 115 | 119 | 111 | 110 | 108 | 100 | 663 | 7 1/4 | *William Craig,* | 19 | 18 | 6 |
| 12 | 2 | 99 | 112 | 114 | 113 | 107 | 106 | 651 | 7 3/4 | *John Schaw,* | 21 | 0 | 5 1/4 |
| 17 | 3 | 117 | 116 | 118 | 114 | 114 | 112 | 691 | 7 1/2 | *James Gray,* | 21 | 1 | 10 1/2 |
| *June* 8 | 4 | 110 | 108 | 114 | 115 | 117 | 118 | 682 | 6 7/8 | *William Sharp,* | 19 | 9 | 0 |
| 9 | 5 | 120 | 106 | 105 | 111 | 112 | 114 | 668 | 7 | *William Mayn,* | 17 | 3 | 0 |
| 10 | 6 | 111 | 110 | 112 | 116 | 115 | 110 | 674 | 7 1/2 | *Geo. Maxwell,* | 21 | 1 | 3 |
| — | 7 | 117 | 110 | 114 | 108 | 119 | 111 | 679 | 7 1/8 | *William Traill,* | 20 | 5 | 6 |
| — | 8 | 111 | 113 | 110 | 107 | 108 | 110 | 659 | 7 5/8 | *Will. Fleming,* | 20 | 18 | 9 1/2 |
| *July* 12 | 9 | 117 | 118 | 110 | 111 | 112 | 113 | 681 | 7 3/4 | *John Gray,* | 21 | 19 | 9 3/4 |
| — | 10 | 115 | 117 | 112 | 110 | 116 | 113 | 683 | 7 | *John Shand,* | 19 | 18 | 3 |
| | | At 6 months, | | | — | | — | | — | | 202 | 16 | 5 |

Charges.

| | | | | |
|---|---|---|---|---|
| Carriage from *Perth,* — — | *L.* | 2 | 15 | 0 |
| Wareroom-rent, — — — | | 1 | 0 | 0 |
| Commiſſion and ſtanding to the debts, 5 *per cent.* — — — | | 10 | 2 | 9 3/5 |
| | | 13 | 17 | 9 3/4 |
| Nett proceeds, — — | | 188 | 18 | 7 1/4 |

To be carried to his account-current as the debts fall due.

Errours excepted.

*Thomas Strangeways.*

*Sales on account of* John Brown *of* Glaſgow, per *the* Molly, *Capt.* Gordon.

| 1764 | | To whom ſold. | Pumps. 100 pairs mens | Pumps. 100 pairs boys | Linen. 50 pieces | Linen. 1000 yards | Silk gauze. 50 pieces | Silk gauze. 500 yards | Silk gauze. 30 doz. gauze handkerch. | Prices. | Currency. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Jan.* | 3 | Caſh, — | 0 | 0 | 50 | 1000 | 0 | 0 | 0 | at 3 *s.* 6 *d.* | 175 00 00 |
| | 10 | Ditto, — | 0 | 0 | 0 | 0 | 50 | 500 | 0 | at 6 *s.* 8 *d.* | 166 13 04 |
| | 12 | *Edward Clerk*, | 50 | 50 | 0 | 0 | 0 | 0 | 0 | at 7 *s.* 6 *d.* 5 *s.* 6 *d.* | 32 10 00 |
| | 20 | *John Mackay*, | 50 | 50 | 0 | 0 | 0 | 0 | 0 | at ditto, ditto, | 32 10 00 |
| *Feb.* | 1 | Caſh, — | 0 | 0 | 0 | 0 | 0 | 0 | 4 | at 50 *s.* | 10 00 00 |
| | 10 | *John Lapſlay*, | 0 | 0 | 0 | 0 | 0 | 0 | 5 | at 45 *s.* | 11 05 00 |
| | 12 | *John Green*, | 0 | 0 | 0 | 0 | 0 | 0 | 6 | at 52 *s.* 6 *d.* | 15 15 00 |
| | 15 | *James Forreſter*, | 0 | 0 | 0 | 0 | 0 | 0 | 2 | at 50 *s.* | 5 00 00 |
| | 18 | Caſh, — | 0 | 0 | 0 | 0 | 0 | 0 | 1 | at 51 *s.* | 2 11 00 |
| *Mar.* | 11 | *Edward Clerk*, | 0 | 0 | 0 | 0 | 0 | 0 | 2 | at 52 *s.* | 5 04 00 |
| | 12 | Caſh, — | 0 | 0 | 0 | 0 | 0 | 0 | 3 | at 50 *s.* | 7 10 00 |
| | 14 | *John Gray*, | 0 | 0 | 0 | 0 | 0 | 0 | 7 | at 50 *s.* | 17 10 00 |
| | | | 100 | 100 | 50 | 1000 | 50 | 500 | 30 | | 481 08 04 |

Charges.

| | | | | | |
|---|---|---|---|---|---|
| *Jan.* | 8 | Paid freight to Capt. *Gordon*, — | *L.* 10 | 12 | 0 |
| | | Wharfage and negro-hire, — — | 7 | 6 | 0 |
| | | 3 *per cent.* for ſtanding to debts, — | 14 | 8 | 10 |
| | | Commiſſion and ſtorage, 8 *per cent.* — | 38 | 10 | 3 |
| | | | | 70 | 17 01 |
| | | Nett proceeds, — | | 410 | 11 03 |

Carried to his account-current when received.

Errours excepted.

*J. Horn and company.*

*Kingſton, March* 15.
1764.
*Per* the *Edinb.* Capt. *Bray.*

## *KINGSTON, Jamaica,* 1764.

*Account of ſales of merchandiſe* per *the* Sally, William Knox, *on the proper account and riſk of* John Glen *and company, merchants in* Glaſgow.

| 1764 | | | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 10 BOXES CANDLES, weight 670 *lb.* | | | | | | | | |
| *Feb.* | 8 | For *Caſh*, | 4 | —260 *lb.* at 12 *d.* box. 2 *s.* 6 *d.* | 13 | 10 | 0 | | | |
| | 19 | *Fraſer* and *Hume*, | 4 | —264 *lb.* at 10 *d.* d° 2 *s.* 6 *d.* | 11 | 10 | 0 | | | |
| | 21 | *Hall* and *Cramon*, | 2 | —146 *lb.* at 10 *d.* d° 2 *s.* 6 *d.* | 6 | 6 | 8 | | | |
| | | | 10 | | | | | 31 | 07 | 08 |
| | | 21 pieces SAIL-CLOTH. | | | | | | | | |
| *Mar.* | 9 | *Gray* and *Jellop*, | 2 | —— at 70 *s.* each, — | 7 | 0 | 0 | | | |
| | 11 | *Bland* and *Jolly*, | 1 | — — — | 3 | 10 | 0 | | | |
| | 15 | *Will. Gartſhore*, | 4 | —— at 70 *s.* — | 14 | 0 | 0 | | | |
| | 17 | Ditto, — | 4 | —— at 60 *s.* — | 12 | 0 | 0 | | | |
| | 18 | Caſh, — | 5 | —— at 70 *s.* —— | 17 | 10 | 0 | | | |
| | 20 | Ditto, — | 5 | —— at 55 *s.* — | 13 | 15 | 0 | | | |
| | | | 21 | | | | | 67 | 15 | 00 |
| *Feb.* | 9 | *J. Campbell*, 1 ſtill and worm, 75 *per C.* advance, | | | - | - | - | 130 | 18 | 06 |
| | | 14 PAIRS BOOTS. | | | | | | | | |
| *Mar.* | 11 | *James Peters*, | 2 | —— at 47 *s.* 6 *d.* each, | 4 | 15 | 0 | | | |
| | 14 | *William Marlove*, | 12 | —— at 40 *s.* — | 24 | 0 | 0 | | | |
| | | | 14 | | | | | 28 | 15 | 00 |
| | | 72 SADDLES. | | | | | | | | |
| *Feb.* | 7 | *Will. Greenſleeves*, | 6 | —— at 37 *s.* 6 *d.* each, | 11 | 5 | 0 | | | |
| | 9 | *Francis Garden*, | 19 | —— at 40 *s.* — | 38 | 0 | 0 | | | |
| *Mar.* | 11 | *Peter Thom*, | 47 | —— at 45 *s.* — | 105 | 15 | 0 | | | |
| | | | 72 | | | | | 155 | 00 | 00 |
| | | 60 BARRELS HERRINGS. | | | | | | | | |
| *Feb.* | 7 | *John Syme*, | 20 | —— at 40 *s.* each, | 40 | 0 | 0 | | | |
| | 9 | Caſh, — | 40 | —— at *vendue*, — | 70 | 10 | 0 | | | |
| | | | 60 | | | | | 110 | 10 | 00 |
| | | | | | | | | 524 | 05 | 02 |
| | | Charges. | | | | | | | | |
| *Jan.* | 29 | Freight, — — — | | | 18 | 10 | 0 | | | |
| | | Wharfage and negro-hire, — | | | 9 | 7 | 0 | | | |
| | | Commiſſion and ſtorage at 8 *per cent.* | | | 41 | 18 | 9¾ | 69 | 15 | 09¾ |
| | | | | | | | | 454 | 09 | 04¼ |

Nett proceeds, —

To be carried to *John Glen* and company's account-current when received.

Errours excepted.

*J. Horn and comp.*

*Kingſton, 24th March* 1764.

# LETTER-BOOK.

*Mr David Maxwell,*
*London,* *Glaſgow, July* 15. 1764.

SIR,

YOurs of the 9th duly came to hand.——I now incloſe you an account of ſales of your eight boxes indigo, and four boxes ſpiceries, nett proceeds 124 *l.* 7 *s.* 6 *d.* at your credit, and when in caſh, you ſhall be remitted in the manner you adviſe.——I hope the ſales will give you ſatisfaction, at leaſt I have done the beſt I could.——I am reſpectfully,

SIR,

*Your moſt obedient humble ſervant,*

JOHN TRADER.

*Mr Bernard Jones,*
*London,* *Glaſgow, July* 10. 1764.

SIR,

I Wrote you of the 8th, ſince which have yours of the 5th.—— I have of this poſt valued on you, *viz.*

| | | |
|---|---|---|
| To *David Kelly*, at 10 days date, for — — | *L.* | 250 |
| To *Simon Syne*, at 20 days date, for — — | | 200 |
| At your credit, — — — | | 450 |

| | | |
|---|---|---|
| And I remit you *Gray* on *Forreſter*, 9th inſtant, at 60 days date, for — — — | *L.* | 200 |
| And ——— *Thomſon* on *Wheeler*, d°, at 70 days date, for | | 300 |
| At your debit, — — — | | 500 |

I am reſpectfully,

SIR,

*Your moſt humble ſervant,*

JOHN TRADER.

*Mr*

Mr *John Daniel* bought of *John Trader*,

| | | | | |
|---|---|---|---|---|
| 5 puncheons rum, No 1. | —— 110 gallons, | at 10 *s.* | *L.* 55 | 0 0 |
| 2. | —— 115 ditto, | at 9 *s.* 6 *d.* | 54 | 12 6 |
| 3. | —— 118 ditto, | at 10 *s.* 6 *d.* | 61 | 19 0 |
| 4. | —— 120 ditto, | at 10 *s.* | 60 | 0 0 |
| 5. | —— 130 ditto, | at 10 *s.* | 65 | 0 0 |
| | | | *L.* 296 | 11 6 |

*Mr John Farquhar,*
*Edinburgh,*

*Glaſgow, July* 15. 1764.

SIR,

AGreeable to yours of the 8th paſt, I have ſent you, as above, five puncheons old *Jamaica* rum, amount 296 *l.* 11 *s.* 6 *d.* by *James Maxwell*, who I hope will deliver it ſafe.——It ſtands at your debit payable in ſix months, as you order.——I ſhall expect your thanks for the juſtice I have done you in executing this commiſſion; and when you have occaſion, your further commands will be very obliging.

SIR,

*Your moſt humble ſervant,*

JOHN TRADER.

BILL-

# BILL-BOOK.

## LEFT-HAND PAGE.

| 1764 | | By whom drawn. | To whom drawn. | When presented. | | When payable | | Contents. | | | Whose account. | Fate. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *July* | 1 | *John Syme,* | *John Gray,* | N° 7 | *July* 6 | *Aug.* | 12 | 256 | 16 | 06 | *John Trader,* | A. |
| | 3 | *William Spence,* | *Thomas Hill,* | 8 | 8 | *Oct.* | 11 | 200 | 0 | 0 | *John Young,* | P. |
| | 5 | *Charles Gray,* | *James Spence,* | 9 | 10 | *Aug.* | 16 | 300 | 0 | 0 | *John Traaer,* | A. |
| | 8 | *John Gun,* | *William Philp,* | 10 | 13 | | 29 | 500 | 0 | 0 | *John Trader,* | A. |
| | | *John Trader,* | *Alex. Morson,* | 11 | 13 | | 30 | 500 | 0 | 0 | *John Trader,* | A. |
| | 11 | *Alex. Jaffray,* | *John Spence,* | 12 | 16 | *Sept.* | 11 | 200 | 0 | 0 | *Alex. Spence,* | A. |
| | 13 | *John Fleming,* | *David Doig,* | 13 | 17 | *Sept.* | 15 | 300 | 0 | 0 | *Edward Clarke,* | P.—A.S.P. |
| | 14 | *Alex. Trotter,* | *John Maxwell,* | 14 | 18 | *Oct.* | 11 | 100 | 0 | 0 | *John Trader,* | A. |

## RIGHT-HAND PAGE.

| 1764 | | By whom drawn. | On whom drawn. | When presented. | | When payable | | Contents. | | | Whose account. | Fate. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *July* | 6 | *James Young,* | *Alex. Parkhill,* | N° 20 | *July* 11 | *Sept.* | 12 | 300 | 0 | 0 | *John Trader,* | A. |
| | 8 | *William Couper,* | *John Spence,* | 21 | 13 | *Sept.* | 29 | 200 | 0 | 0 | *Alex. Spence,* | A. |
| | 10 | *John Wimpy,* | *Charles Hyde,* | 22 | 15 | *Sept.* | 27 | 200 | 0 | 0 | *John Young,* | P. |
| | 13 | *William Gray,* | *Edward Howit,* | 23 | 18 | *Oct.* | 20 | 200 | 0 | 0 | *John Trader,* | A. |
| | 14 | *William Sprig,* | *Joseph Wimpy,* | 24 | 19 | *Nov.* | 1 | 300 | 0 | 0 | *John Trader,* | A. |
| | 19 | *James Beg,* | *Simon Fraser,* | 25 | 23 | *Nov.* | 11 | 500 | 0 | 0 | *John Trader,* | A. |
| | 20 | *Alex. Couper,* | *John Smith,* | 26 | 25 | *Nov* | 17 | 300 | 0 | 0 | *Edward Clarke,* | A. |

# BOOK OF COMMISSIONS.

| | | | |
|---|---|---|---|
| *June* | 8 | To ſend *John Farquhar, Edinburgh*, 5 puncheons rum. — — | Sent *per Maxwell.* |
| | 9 | To purchaſe 5 hhds *Virginia* tobacco for *Alexander Gray, Stirling.* — | Sent *per Gilchriſt.* |
| | 11 | To remit *David Maxwell, London*, for account of *John Niſbet, Paiſley.* — | Had no remittance. |
| | 13 | Received orders to ſend the remainder of *Robert Gordon*'s ſugar to *Hamburg.* | Done. |
| | 14 | Received orders and caſh, to remit 200 *l.* to *Adam Wood* for *Dav. Hutcheſon.* | Done. |
| | 17 | Ordered to purchaſe, and diſpatch *per* the *Molly*, 1500 ſpindles of five-hank yarn, for *James Forbes, Dublin.* — | Done. |
| | 18 | Ordered to ſend 50 *lb* of ſilk to *William Niſbet, Paiſley.* — — | Not to be got. |
| | 19 | To ſend *William Chriſtie*'s packet *per* the *Juniper*, to *Quebec.* —— | Done. |
| | 21 | To purchaſe white goods for *David Maxwell, London.* — — | Half completed, ſent to *Leith.* |
| | 22 | To take my order of ſnuff from *Kippen.* | Done. |
| | 24 | To purchaſe a fine violin for *Arigoni.* | Done. |

## BOOK of NUMBERS, or LEGER of WARES.

| No. | SPECIES of GOODS. | | Wt. or Measure. | Date of Sales. | | DEBTORS. |
|---|---|---|---|---|---|---|
| 1 | One bale of white pepper, | *lbs.* | 400 | *June* | 10 | *William Gray.* |
| 2 | One piece of crimſon damaſk, | *yds* | 63 | *June* | 17 | Caſh. |
| 3 | One bale *Iriſh* linen, | *yds* | 1000 | | | |
| 4 | One box of cochineal, | *lbs.* | 90 | *July* | 7 | *John Dyer.* |
| 5 | One bale of *Oſnaburgs*, | *yds* | 1000 | *July* | 8 | *William Gray.* |
| 6 | One bale printing demy, | *reams* | 50 | *July* | 9 | *Alex. Donaldſon.* |
| 7 | One bale check handkerchiefs, | | 1000 | | | |
| 8 | One piece tabby ſilk, | *yds* | 34 | *July* | 12 | *John Eaſton.* |
| 9 | One box jewelry, | | | | | |
| 10 | One cheſt china, | | | *July* | 13 | *Will. Walkinſhaw.* |
| 11 | One box incle, | *groſs* | 1000 | | | |
| 12 | One cheſt of hats, | | 100 | *July* | 15 | *James Paul.* |
| 13 | One bale of Hollands, | *yds* | 900 | *July* | 17 | *James Snodgraſs.* |
| 14 | One bale poplins, | | 800 | | | |
| 15 | One piece ſcarlet-cloth, | *yds* | 30 | *July* | 18 | *James Spence.* |
| 16 | One box ſilk, | *lbs.* | 250 | *July* | 20 | *William Niſbet.* |

*Mr Charles Gray, Glaſgow, in account* *Dr*

| | | | | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|
| 1763 | | | | | | |
| *Nov.* | 27 | To bill to *John Gray*, 18th *ult.* | 40 days date, | 150 | 00 | 00 |
| | | To ditto to *John Spence*, ditto, | 40 | 150 | 00 | 00 |
| *Dec.* | 26 | To ditto to *Jo. Maxwell*, 16th paſt, | 40 | 187 | 00 | 00 |
| | | To ditto to *ditto*, ditto, | 40 | 113 | 00 | 00 |
| *Dec.* | 28 | To ditto to *Geo. Stapleton*, ditto, | 42 | 173 | 00 | 00 |
| 1764 | 2 | To ditto to *James Green*, 23d *Nov.* | 40 | 150 | 00 | 00 |
| *Jan.* | 4 | To ditto *ditto*, *ditto* | 42 | 150 | 00 | 00 |
| | | To ditto to *Arch. Smith*, 25th *ditto*, | 40 | 31 | 00 | 00 |
| | | To ditto to *ditto*, *ditto*, | 40 | 26 | 00 | 00 |
| | 11 | To ditto to *ditto*, 2d *Dec.* | 40 | 196 | 00 | 00 |
| | 12 | To ditto to *ditto*, 3d *ditto*, | 40 | 160 | 00 | 00 |
| | 14 | To ditto to *John Spence*, *ditto*, | 42 | 150 | 00 | 00 |
| | 18 | To ditto to *John Spears*, 9th *ditto*, | 40 | 200 | 00 | 00 |
| | 22 | To ditto to *James Stevens*, 3d *ditto*, | 50 | 150 | 00 | 00 |
| | | To ditto *ditto*, *ditto*, | 50 | 140 | 00 | 00 |
| | 28 | To ditto *ditto*, 29th *ditto*, | 30 | 135 | 16 | 00 |
| *Feb.* | 11 | To ditto to *Thomas Young*, 23d *ditto*, | 50 | 192 | 00 | 00 |
| *Mar* | 24 | To ditto to *Hammond* and *Birket*, *ditto*, | 95 | 20 | 00 | 00 |
| | | To Intereſt, — — — | | 16 | 09 | 08 |
| | | To Poſtages, — — | | | 09 | 08 |
| | | To Commiſſion, *L.* 2473, 16 *s.* at ½ *per cent.* — | | 12 | 07 | 06 |
| | | *London, April* 5. 1764. — | | 2503 | 02 | 10 |

Errours excepted,

*John Trader.*

*with John Trader, London,* *Cr*

| 1764 | | | | *l.* | *s.* | *d.* |
|---|---|---|---|---|---|---|
| *Jan.* | 4 | By *Kelly* on *Granvill*, 2d *Nov.* | 60 days date, | 93 | 0 | 0 |
| | 25 | By *ditto*, *ditto*, 23d *ditto*, | 60 | 150 | 0 | 0 |
| | 28 | By *Young* on *Parkhill*, 27th *Oct.* | 90 | 65 | 0 | 0 |
| | 29 | By *ditto* on *ditto*, 28th *ditto*, | 90 | 140 | 0 | 0 |
| *Feb.* | 2 | By *ditto* on *ditto*, 1st *Nov.* | 90 | 83 | 0 | 0 |
| | 6 | By *Fairholms* on *ditto*, 5th *Dec.* | 60 | 150 | 0 | 0 |
| | 9 | By *Turner* on *Grant*, 8th *ditto*, | 60 | 100 | 0 | 0 |
| | 24 | By *Watson* on *Maclean*, 8th *ditto*, | 75 | 200 | 0 | 0 |
| | | By *Gray* on *Forrest*, 23d *ditto*, | 90 | 215 | 0 | 0 |
| *Mar.* | 1 | By *Selby* on *Thom*, 9th *Dec.* | 80 | 122 | 0 | 0 |
| | 2 | By *ditto* *ditto*, 30th *Nov.* | 90 | 30 | 0 | 0 |
| | | By *ditto* *ditto*, *ditto*, | 90 | 32 | 0 | 0 |
| | | By *Johnston* on *Sidney*, *ditto*, | 90 | 47 | 0 | 0 |
| | 3 | By *ditto* *ditto*, 1st *Dec.* | 90 | 35 | 0 | 0 |
| | | By *ditto* *ditto*, *ditto*, | 90 | 46 | 0 | 0 |
| | 8 | By *Glen* on *Thomson*, 6th *ditto*, | 90 | 31 | 0 | 0 |
| | | By *Slap* on *Sternhope*, *ditto*, | 90 | 45 | 0 | 0 |
| | 11 | By *ditto* *ditto*, 9th *ditto*, | 90 | 16 | 0 | 0 |
| | | By *Selby* on *Shuttlecock*, 19th *ditto*, | 80 | 115 | 0 | 0 |
| | | By *Bushy* on *Thrush*, 13th *ditto*, | 90 | 500 | 0 | 0 |
| | 16 | By *King* on *Man*, 19th *ditto*, | 90 | 40 | 0 | 0 |
| | 21 | By *ditto* on *ditto*, *ditto*, | 95 | 54 | 10 | 0 |
| | 26 | By *Bell* on *Tony*, 5th *Jan.* | 80 | 44 | 0 | 0 |
| | 28 | By *Boyd* on *Belveder*, *ditto*, | 85 | 80 | 0 | 0 |
| *Apr.* | 2 | By *ditto* *ditto*, 2d *Dec.* | 120 | 43 | 0 | 0 |
| | | By balance due to the accountant, | — | 26 | 12 | 10 |
| | | | | 2503 | 02 | 10 |

*January.* *January.*

| | *Debts receivable.* | | *Debts payable.* | |
|---|---|---|---|---|
| 7 | From *James Flinch*, | 200 | 1 To *Samuel Dally*, | 300 |
| 8 | From *William Selfish*, | 300 | 7 To *John Crichton*, | 200 |
| | From *Peter Paywell*, | 500 | 8 To remit to *London*, | 500 |
| 11 | From *John Abel*, | 700 | 9 To remit to *Edinburgh*, | 500 |
| 13 | From *Abraham Gentle*, | 150 | 13 To *John Grassum*, | 100 |
| 14 | From *Cain Selby*, | 190 | To *Andrew Cravewell*, | 200 |
| 20 | From *John Jobber*, | 190 | 15 To *Paul Periwinkle*, | 300 |
| 22 | From *Paul Peachum*, | 180 | 17 To *Samuel Greenhow*, | 100 |
| 25 | From *Gideon Schaw*, | 500 | 19 To *Peter Spark*, | 500 |
| | From *William Winchester*, | 150 | To *Glen* and *Peters*, | 160 |
| 27 | From *John Gerard*, | 700 | 24 To *Jonathan Wild*, | 100 |
| 28 | From *Sampson Gideon*, | 170 | To *Simon Gray*, | 150 |
| 29 | From *George Selby*, | 380 | 27 To *Earnest Dickson*, | 100 |
| | From *John King*, | 170 | 30 To *Ebenezer Elliot*, | 120 |
| | From *Peter Gray*, | 190 | 31 To *Philip Muir*, | 120 |
| | From *Thomas Tiddle*, | 180 | | |
| 30 | From the *Tannery*, | 700 | | |
| 31 | From the *Incle factory*, | 180 | | |
| | | 5730 | | 3850 |

# THE

# UNIVERSAL ACCOUNTANT.

## PART III.

## Of Bills of Exchange, and Promissory Notes;

With the Laws and Cuſtoms concerning their Force and Manner of Negotiation, in the moſt remarkable Countries in *Europe*.

## INTRODUCTION.

### *Of Bills of Exchange, and a ſummary of the Rules to be obſerved in negotiating them.*

A Bill of exchange is, A ſhort order for money to be received in one place or country, for the value paid in another; in which there are generally four perſons concerned; two at the place where it is drawn, and two at the place of payment; *viz.* the *drawer*, or he who gives the order to make payment; the *indorſer*, or he to whoſe order the bill is made payable, and remits it to his correſpondent, with an indorſation or transference of property; the *porteur* or remittee, to whom the bill is remitted for acceptance and payment; and the *accepter*, upon whom the order is made, and by his acceptance binds himſelf to the payment of the debt, or obſervance of the order.

Sometimes it happens, that there are only three perſons concerned, one and the ſame perſon being indorſer and poſſeſſor; for inſtance, one going from *Glaſgow* to *London*, and not chuſing to run the riſk, or have the burden of a ſum of money to anſwer his purpoſes there, purchaſes a bill of exchange with his money, which he carries with him for acceptance and payment.

Sometimes it likewiſe happens, that there are only two concerned in a bill, the *drawer* and *accepter*, the property of which is likewiſe transferrable by indorſation.

In foreign bills, to promote diſpatch, and to ſecure againſt miſcarriages,

carriages, and other accidents, a ſet of exchange is generally taken, *i. e.* three or four bills of the ſame tenour and date, each excepting againſt the others, which are remitted by different poſts, ſhips, or other channels of conveyance; and when one of them is paid, the others are of no force.

### 1. *Of the drawer.*

Whoever orders his correſpondent to pay money for his account, muſt either be ſuppoſed to have effects in that correſpondent's hands, or credit with him; and it is extremely neceſſary, that the drawer ſtand well with his correſpondent, otherwiſe he cannot expect that he will come under acceptance for him, and the refuſal is attended with loſs and diſcredit to the drawer, beſides the difficulties it may bring upon the remitter and remittee. When the order given is obtemperated by acceptance, the drawer is then out of the queſtion, unleſs the accepter fail; in which caſe, the accepter being diſcuſſed, the bill muſt recoil upon the drawer. It is cuſtomary among merchants, in caſe of accidents, to have more correſpondents in the ſame place than one, to whom, if neceſſary, application may be made for acceptance *ſupra* proteſt. This no doubt is the beſt precaution for ſecuring credit; for a correſpondent may, upon ſome occaſions, have private reaſons for refuſing acceptance, which may not concern the drawer; and as credit is the firſt thing to be attended to, nobody would chuſe to riſk it on one bottom.

### 2. *Of the indorſer.*

The indorſer is the perſon in whoſe favour, or to whom the bill is drawn, and by putting his name on the back thereof, not only transfers the property to another, but by that means becomes himſelf accountable for the payment thereof. The ſame transference and obligation may be tranſmitted and continued through a number of hands; and in caſe the bill in the event ſhould prove bad, it generally retreats in the ſame way it advanced, at leaſt in the way of courteſy; the holder or laſt indorſee demands principal and coſts of the one who preceded him, from whom it is preſumable he had the bill, and ſo on to another, till it reaches the drawer, who is finally accountable. In caſe of diffidence, however, the holder may ſue all the preceding indorſers and drawer together.

### 3. *Of the remitter.*

As bills are a transferrable property, it will be proper that the remitter not only indorſe the bills he remits to his correſpondent, but likewiſe fill up that indorſation, by transferring his property in ſuch bills to his correſpondent, in words to this purpoſe. —— *Pay to Mr A. B. or order, value in account.* Although the remitter ſhould from

political

political reaſons omit to indorſe himſelf, and only for his own ſecurity fill up the laſt indorſation, by a transference to his correſpondent; yet that precaution will not clear him from making good the contents to his correſpondent, if he is ſo much in debt, as nothing can come to his credit effectually, but actual money, provided the bill is duly negotiated, though it may coſt a ſuit before the balance is aſcertained.

### 4. *Of the remittee.*

Every bill of exchange ſhould, immediately upon its coming to hand, be tendered for acceptance, that is, carried to the perſon upon whom it is drawn, for him to write his name at the bottom, which, to a bill after date, is deemed ſufficient acceptance; but, to one after ſight, the accepter muſt likewiſe mention the date of acceptance, in order to aſcertain the time of its being payable, as the days after ſight commence from that date.

If a bill of exchange is refuſed acceptance, or payment, it is immediately put into the hands of a notary-public, who carries it to the perſon on whom it is drawn, and upon its not being then accepted or paid, will proteſt it; no excuſe being deemed ſufficient for delay. The poſſeſſor therefore of a note or bill, ſhould on no occaſion neglect this neceſſary ſecurity to himſelf, provided either the acceptance or payment is refuſed or evaded; for by it, according to the law of merchants, he holds the drawer and indorſers, not only for the value of the bill, but alſo for intereſt and damages; whereas, by omitting it, he hath no claim on either of them. In ſuch places where no public notary reſides, any ſubſtantial perſon of the place, in the preſence of two credible witneſſes, may act as ſuch.

An inland bill, or promiſſory note, under the value of *L.* 20, needs not be proteſted, in caſe of non-acceptance or non-payment, as it may be recovered without; but a foreign bill drawn for what ſum ſoever, provided it is refuſed, muſt be proteſted, or the poſſeſſor will have no recourſe.

If the perſon upon whom a bill of exchange is drawn cannot be found, the bill muſt then be carried to a notary-public, who, upon being convinced thereof, will proteſt it.

If the accepter of a bill ſhould fail before it becomes due, it is proper to proteſt againſt him for better ſecurity; and if it ſhould ſo happen that both drawer and accepter ſhould fail, the perſon poſſeſſed of the bill may claim a dividend of both their eſtates, or recover the contents, *&c.* of the indorſers, if any. —— An inland bill may be indulged before proteſting, but a foreign bill only one poſt. It is likewiſe proper to obſerve, that no bill of exchange can be proteſted againſt, unleſs the value be mentioned therein to be received.

If a foreign bill of exchange be proteſted for non-acceptance, it muſt be kept till due, and the proteſt only ſent to the drawer, which will oblige him to find ſecurity for the payment; but if for non-pay-

ment, both the bill and proteſt muſt be returned, in order to recover its contents with coſts, *&c.*

If an inland bill be accepted, and ſpecial action brought againſt the accepter, the bill muſt be produced upon trial.

If, by any accident, a bill ſhould not come to hand till after it is due, which may frequently happen to foreign bills, by reaſon of contrary winds, it muſt be immediately tendered for payment, and in caſe of refuſal proteſt it, which will oblige the drawer to make good all damages; the ſame as if it had been received and preſented in due time, and proteſted the day it became due: but, ſhould the poſſeſſor, through neglect, keep it till after the time of payment, he can, in that caſe, have no demand upon the drawer or any other, provided the perſon upon whom it is drawn, ſhould fail after it becomes due, and it can be made appear, that he had effects of the drawer's in his hands, to the value of the bill. —— If a bill or note becomes due on a *Sunday* or holiday, it muſt be demanded the day before, and, upon refuſal of payment, proteſted.

If a bill that is left for acceptance, ſhould be loſt or miſlaid, the perſon upon whom it is drawn, will, notwithſtanding, be obliged to pay it, upon being properly indemnified, provided he intended to accept it.

No perſon can legally draw a bill for another in his abſence, unleſs properly authoriſed by a letter of attorney or otherwiſe; notwithſtanding which, it is commonly practiſed by clerks, *&c.*; and if it can be proved, that a merchant hath frequently paid bills of their acceptance, they will be recoverable by law.

When a bill is accepted for honour of the drawer, or any of the indorſers, it muſt be done under proteſt, which will entitle the accepter to commiſſion-money, coſts, *&c.* together with intereſt for the ſame, from the time it becomes due; when another proteſt muſt be made by him for non-payment, with a declaration that the bill was paid for honour of the drawer or indorſer, as it happens.

If a perſon abroad draws a bill of exchange upon any merchant in *London*, not having effects in his hands, the drawer thereof will be liable, by the law of our plantations, from 10 to 20 *per cent.* re-exchange, beſides coſts, provided the bill is regularly negotiated.

All bills of exchange not expreſsly drawn payable in current money, are payable in bank, betwixt which there is a difference in moſt places in *Europe*, *Britain* only excepted, bank-money being conſiderably higher.

## *Forms of Bills of Exchange.*

No 1. *Glaſgow*, 15*th July* 1764. *pro L.* 150 *Ster.*

At ſight of this my only bill of exchange, pay to Mr *John Gray* or order, One hundred and fifty pounds *Sterling*, for value received.

*John Trader.*

*To Mr Bernard Jones,*
*London.*

No 2.

N° 2. *L.* 150 *Sterling.* *Glaſgow, 15th July* 1764.

Ten days after date, pay to the order of Mr *Simon Trotter*, One hundred and fifty pounds *Sterling*, value received.

*To Mr Bernard Jones, London.* } Accepts *B. J.* *John Trader.*

N° 3. *Glaſgow, 14th July* 1764. *pro L.* 100.

Forty days after ſight, pay to Mr *John Finch*, or his order, One hundred pounds *Sterling*, value received, and place the ſame to account, *per* advice from

*To Mr Bernard Jones, London.* } 20th *July* 1764, accepts *B. J.* *John Trader.*

N° 4. *Glaſgow, 15th July* 1764. *pro f.* 4000 *current money.*

At ſingle uſance, pay this my firſt of exchange, (my ſecond not paid), to Mr *James Green*, or order, Four thouſand guilders, current-money, value received, and place the ſame to account, as *per* advice from

*John Trader.*

*To Meſſ. Drummond and Campbell merchants, Amſterdam.* } Accept *D.* and *C.*

N° 5. *Glaſgow, 15th July* 1764. *pro f.* 4000 *current money.*

At ſingle uſance, pay this my ſecond of exchange, (my firſt not paid), to Mr *James Green*, or order, Four thouſand guilders, current money, value received, and place the ſame to account, as *per* advice from

*To Meſſ. Drummond and Campbell merchants, Amſterdam.* } *John Trader.*

N° 6. *L.* 100. *Glaſgow, 15th July* 1764.

Six weeks after date, pay to my order in *London*, One hundred pounds *Sterling*, value received of *John Paxton*.

*To Mr Bernard Jones, London.* } *John Trader.*

## *Forms of acceptances.*

N° 1. *Glaſgow, 15th July* 1764. *pro L.* 100.

Ten days after date, pay to me or my order, at my warehouſe here, One hundred pounds *Sterling*, for value delivered in goods,

*To Mr Peter Punctual, merchant in Paiſley.* } Accepts *P. P.* *John Trader.*

No 2. *Glaſgow, 15th July* 1764. *pro L.* 100.

Againſt the term of *Martinmas* next, pay to me, or my order, at my houſe here, One hundred pounds *Sterling*, value of

*To Mr Lauchlan Longdate, merchant in Gorbells.* } Accepts *L. L.* *John Trader.*

## *Forms of promiſſory notes.*

No 1.

I promiſe to pay Mr *Cain Watchword*, or his order, on demand, One hundred pounds *Sterling*, value received.

*pro L.* 100. *Glaſgow, 15th July* 1764. *John Trader.*

No 2.

I promiſe to pay to Mr *Simon Sharp*, One hundred and twenty pounds, ten days after date hereof, or to his order, at my houſe here, for value received.

*John Trader.*

*pro L.* 120. *Glaſgow, 15th July* 1764.

## *Form of indorſation.*

*John Selby,*

*James Spike,*

*William Wimpy,*

Pay to Mr *Bernard Jones*, or order, value in account,

*John Trader.*

OR,

Pay to Mr *Bernard Jones*, or order, value received of

*John Trader.*

*William Wimpy.*

*Of*

## *Of days of grace.*

It is cuſtomary among merchants, to allow a certain number of days to the accepter after a bill becomes due, before payment is demanded, which are called *days of grace*, and are more or leſs, according to the cuſtoms of the different places drawn upon, *viz.*

| | *Days.* |
|---|---|
| *Great Britain* and *Ireland*, —— —— | 3 |
| *Amſterdam*, *Rotterdam*, *Middleburgh*, *Cologne*, *Breſlaw*, *Nuremberg*, *Venice*, and *Portugal*, —— | 6 |
| *France*, *Dantzick*, and *Konigſberg*, —— | 10 |
| *Spain*, —— —— —— | 14 |
| *Geneva*, —— —— —— | 30 |
| *Naples*, —— —— —— | 8 |
| *Rome*, —— —— —— | 15 |
| *Francfort*, —— —— —— | 4 |
| *Leipſic*, *Naumberg*, and *Augſburg*, —— | 5 |
| *Hamburg*, and *Sweden*, —— —— | 12 |

In the other parts of *Italy* not mentioned, the poſſeſſor of a bill hath the days of grace arbitrary to himſelf, there being no fixed time which the accepter can claim. *Sundays* and holidays are every where included in the days of grace.

## *Of Uſance.*

Uſance is a cuſtomary time allowed for the payment of foreign bills, and is more or leſs as cuſtom hath eſtabliſhed it in different places.

| | | |
|---|---|---|
| The uſance of *London* to and from | *France*, *Antwerp*, *Hamburg*, *Brabant*, *Amſterdam*, *Zealand*, *Rotterdam*, *Flanders*, *Middleburg*, | 1 kalendar month. |
| | *Spain*, *Portugal*, — | 2 kalendar months. |
| Uſance to the different parts of *Italy*, — | | 3 kalendar months. |
| The uſance of *Amſterdam* upon | *Italy*, *Portugal*, *Spain*, — | 2 months, |
| | *France*, *Flanders*, *Brabant*, and all places in *Holland* and *Zealand*, | 1 month. |
| | *Francfort*, *Nuremberg*, *Venice*, *Hamburg*, and *Breſlaw*, — | 14 days ſight. |

Double uſance to or from any of the above places, is double the time of the cuſtomary allowance of an uſance, and half-uſance in proportion.

ART.

## ART. I. CHAP. I.

*The laws and cuſtoms of England with regard to bills of exchange.*

SECT. 1. *What ſhall be deemed a bill of exchange within the cuſtom of merchants.*

AS the cuſtom of merchants hath eſtabliſhed theſe bills for the benefit of commerce, it hath likewiſe preſcribed their form; by which it is required that they ſhould be in writing, and drawn by the party, or thoſe having legal authority from him; which conſtitutes a ſpecies of contract to pay the ſame without any expreſs promiſe. The ſame ſtrictneſs and formality however is not required in bills current between merchants, as in deeds, wills, &c. although, at the ſame time, it may happen that a writing may have the form of a bill of exchange, and yet want the force.——For inſtance, if *A* draws a bill in this form,——*Sir, Pay to* B *One thouſand pound out of the money belonging to the Yorkſhire company, being part of the conſideration-money for the purchaſe of the wood of Blackheath, &c.*; this bill would by no means entitle *B* to an action againſt the drawer in the cuſtom of merchants; for it is only a direction or appointment to pay the money out of a particular fund, and doth not anſwer the neceſſity of trade, and neither negotiable nor indorſable; and charging the drawer with ſuch a note, would be liable to this further inconvenience, that every one who gives his ſteward an order to receive money, or pay it away, might be ſued for non-payment. In like manner, a bill drawn by his officer upon his agent, requiring him to pay ſo much out of his growing ſubſiſtence, would not make the drawee liable though he accepted ſuch a bill, becauſe in this caſe trade and credit are out of the queſtion, but is to be paid out of the growing ſubſiſtence of the drawer; ſo that if the party die, or the fund be taken away, the payment muſt of conſequence ceaſe. *L. Raym.* 1361. 1. *Geo.* I. *Jocelyn verſus Laſerre.*

In almoſt every caſe it hath been found, that nothing can give the force of a bill of exchange but a power of transference, and an acknowledgment of the value being received at drawing the bill. 2 *Salk.* 130. *Trin.* 2. *Ann. B. R. Butler verſus Crips.*

SECT. 2. *Of the acceptance;—what ſhall be deemed good,—and what binding. The acceptance of a bill of exchange is made by ſubſcribing, ſigning, and ſubjecting the perſon drawn on for its contents.*

A Very ſmall matter will amount to acceptance, and any words will be ſufficient for that purpoſe, which ſhew the party's aſſent or agreement to pay the bill; ſuch as,

1. If

1. If upon the tender thereof he ſubſcribes, —*Accepts* —*Accepted by me* — *I accept* — *I will pay the bill when due*, it amounts to an acceptance.

2. If the party deſires the bill to be left, and it will be accepted tomorrow, this will likewiſe amount to an acceptance; but if he deſires it to be left till he examines his books, it will not bind. *Mol. b. 2. c. 10. § 20.*

3. A foreign bill was drawn upon the defendant, and being returned for want of acceptance, the defendant ſaid, that *if the bill came back again, he would pay it*. This was ruled a good acceptance. *Car verſus Coleman.*

4. The defender was ſued as accepter of a bill of exchange, and upon the evidence it appeared to be a parole-acceptance only, which the chief juſtice ruled to be ſufficient. *Lumley verſus Palmer.*

5. A bill for ſatisfaction of a bill of exchange, drawn upon the defendant, and accepted by him. During the ſuit the original defendant died, and it was revived againſt his executors.——Queſtion, —Whether the plaintiff, by keeping the bill about ten days in his cuſtody, without coming to the drawer for the money, did not diſcharge the acceptance?——Decreed for the defendant to pay the note, with intereſt, and each party to bear their own coſts. *In chan. Powel and Mohere.*

6. A bill was drawn from *New England*, for refitting a ſhip, upon the defendant, who was freighter.——As he lived at *Whitehaven*, the plaintiff applied to a merchant in *London*, who was his correſpondent, who ſent the bill to the defendant for acceptance, who, in return, writes, that he would pay the bill in caſe the owners did not, to whom he would take the firſt opportunity of writing——The defendant urged againſt payment till he ſhould hear from the owners; but the jury decreed againſt him, with intereſt, 30 days after the date of his letter, the time the bill was drawn at. *Wilkiſon verſus Lutwidge.*

7. A bill was accepted conditional, if a certain conſignment was ſold, and the drawer in caſh therefrom.——At the time of payment pled, that as the ſale was contingent, the bill was not negotiable in the cuſtom of merchants.——The court held it good. *Smith verſus Abbot.*

8. It is held that an acceptance may be qualified, as thus; — *I accept this bill, half to be paid in money, half in bills, or half in goods*; and this is good in the cuſtom of merchants, as the holder may refuſe ſuch acceptance if he pleaſes, and may preſerve his recourſe. *Petit verſus Benſon.*

9. A bill once accepted cannot be revoked by the party that accepted it, though immediately after, and before the bill becomes due, he hath advice that the drawer is broke.

If a bill is not accepted to be paid at the exact time, it muſt be proteſted; but if accepted for a longer time, the party to whom a bill is made payable, muſt proteſt the ſame for want of acceptance, according to the tenour. Nor can he cancel his name notwithſtanding the

the proteſt; for, by his acceptance, he hath made himſelf Dr, and cannot give away the transfer made by his acceptance, though contrary to the tenour. An action was brought in a caſe of this kind;—queſtion, Whether departing from the tenour did not diſcharge the acceptance? — Not. *Molloy.*

Sect. III. *Of the proteſt: the neceſſity and validity thereof: when to be made; and the notice to be given to the drawer of the drawee's refuſal.*

1. A Proteſt does not raiſe any debt, but only ſerves to give formal notice that the bill is not accepted, or accepted and not paid; and this, by the common law, was and is ſtill neceſſary on every foreign bill before the drawer can be charged; but it was not required on any inland bill before the ſtatute 9th and 10th *William* III.; nor does the want of it ſince that ſtatute deſtroy the remedy which the party had before againſt the drawer for the principal. *Molloy, b.* 2. *ch.* 10. § 51.

2. He to whom a bill is payable muſt regularly reſort to the drawee, and deſire him to accept the bill before there can be a proteſt; but if he be dead, or cannot be found, theſe are good cauſes for proteſting the bill: alſo, if after acceptance the drawee dies, there is to be a demand on his executors or adminiſtrators, and failing payment, a proteſt; and in caſe the money becomes due before an executor or adminiſtrator can be appointed, this delay is ſufficient cauſe to proteſt the bill. 3 *New Ab. Law*, 612.

3. If he to whom the bill is to be paid dies, there can be no proteſt before a probate of his will, or adminiſtration granted; for none but his executors or adminiſtrators can give a legal acquittance for the money, and conſequently no other perſon can ſue for or demand the ſame; and though ſecurity be offered to indemnify the drawee againſt the executors, yet he is not obliged to accept thereof, being a matter left entirely to his conſideration, to judge and determine on the ſufficiency of ſuch ſecurity; and in this caſe it is ſaid, that if a public notary proteſt the bill, an action on the caſe lies againſt him. 3 *New Ab. Law*, 612.

4. If a bill be left with a merchant to accept, which is loſt or miſlaid, he to whom it is payable is to requeſt the merchant to give him a note for the payment, according to the time limited in the bill, otherwiſe there muſt be two proteſts, the one for non-acceptance, and the other for non-payment; and though ſuch note be given, yet if the merchant happens to fail, there muſt be a proteſt for non-payment, in order to ſue the drawer. 3 *New Ab. Law*, 613.

5. The proteſt is uſually made by ſome notary-public, and ſuch proteſt is, *prima facie*, good evidence that the bill was not accepted, or if accepted, that it was not paid, and ſufficient to put the proof on the other ſide. 3 *New Ab. Law*, 613.

6. A proteſt on a foreign bill is abſolutely neceſſary to entitle the party

party to recover againſt the drawer, not only intereſt and coſts, but likewiſe the principal ſum; and, for this purpoſe, the bill muſt be preſented in a reaſonable time; and in caſe of refuſal of acceptance, or in caſe the drawee cannot be found, it muſt be proteſted in a reaſonable time, and notice of ſuch proteſt, as alſo notice after acceptance and non-payment, given to the drawer in a reaſonable time: for though the drawer is bound to the party to whom the bill is payable, till payment be actually made, yet it is with this condition and proviſo, that proteſt be made in due time, and a lawful and ingenuous diligence uſed for obtaining payment of the money; and the reaſon is, that the drawer might have had opportunities or means of being reimburſed, which he loſt by means of this neglect. 3. *New Ab. Law*, 613.

7. As to inland bills, though a proteſt was not neceſſary at common law, in order to ſue the drawer, and is only neceſſary now, by ſtatute 9. and 10. *William* III. to entitle the party to intereſt and coſts; yet convenient notice muſt be given by the party to whom the bill is payable, to the drawer, of the drawee's refuſal of payment; and if any damages accrue to the drawer for want of ſuch notice, it muſt be borne by the perſon to whom the bill is payable; but this muſt be left to a jury, who are to determine herein according to the cuſtom of merchants. 3. *New Ab. Law*, 613. *Allan verſus Dockwra.*

8. If the accepter fails or abſconds before the day of payment, the perſon to whom it is payable may proteſt it for better ſecurity, and adviſe the drawer or remitter thereof; and when the time of payment comes, it ought to be proteſted for non-payment. But no proteſt for non-payment can be before the bill falls due, under the penalty of being non-ſuited. *L. Raym.* 742.

SECT. 4. *Of the indorſement of a bill of exchange, and who may indorſe it.*

1. BY indorſement is meant a transference of the property of the bill or note to the indorſee by the cuſtom of merchants, and is uſually made on the back of the bill, and muſt be in writing; but the law hath not appropriated any ſet form of words as neceſſary to this ceremony, and therefore his name ſimply is deemed ſufficient indorſation. 3. *New Ab. Law*, 609.

2. A bill of exchange was indorſed in this manner, *Pay the contents of this bill unto the order of J. S.* who brought his action as indorſee, averring he had made no order to any body to receive the money; and on demurrer it was objected, that *J. S.* could not maintain an action, becauſe the indorſement was not to him, but to his order: but the court held the action well brought againſt the indorſee; and that among tradeſmen this manner of indorſement is commonly uſed, although it is intended to be made payable to the perſon whoſe order is mentioned. 3. *New Ab. Law*, 609.

SECT. 5. *Who ſhall be liable in the payment of the money, and of demanding it from the drawer, and ſuing him, the indorſers, and accepter.*

1. EVery drawer of a bill is liable to the payment thereof, as is every accepter and indorſer. Alſo if there are ſeveral indorſers of the ſame bill, the laſt indorſer may bring his action againſt the firſt indorſer, or any of them; for the indorſement is as it were a new bill, or at leaſt a warranty, as ſome expreſs it, by the indorſer, that the bill ſhall be paid. 3. *New Ab. Law*, 607.

2. If a bill be drawn upon *A*, and he accepts it, and afterwards refuſes payment, upon which the bill is proteſted, the perſon to whom it is payable may bring ſeveral actions againſt the accepter, drawer, and indorſers, for payment, as the proteſt is no diſcharge of the accepter. 3. *New Ab. Law*, 607.

3. But though the accepter, drawer, and indorſers are all liable, yet the party can have but one ſatisfaction, and until ſuch ſatisfaction is actually had, he may ſue all or any of them. 3. *New Ab. Law*, 607.

4. By the cuſtom of merchants, if one merchant draw a bill upon another, which is proteſted, and a third hearing thereof, accepts *ſupra proteſt* for honour of the drawer, he may be ſued in the ſame manner for payment as the original drawer, and hath the ſame recourſe upon the drawer and indorſers, unleſs he hath effects in his hands. 3. *New Ab. Law*, 608.

5. A bill was drawn at ſix days ſight, preſented and accepted 8th *February*, which made it payable the 14th, and the days of grace brought it to the 17th, which was a *Saturday*, and the accepter ſtopped payment on the *Tueſday* following, before which the bill was not rendered. Upon this evidence it was leſt to the jury, who were of opinion, that the drawer was acquitted at the expiration of the days of grace. *Stran.* 829.

6. In an action upon an inland bill of exchange brought by the indorſee againſt the drawer, it appeared the bill was payable 14th *May*; that, upon promiſe of payment, the indorſee gave licence from time to time till the 7th *June*, when the accepter failed; and there being no notice to the drawer, the chief juſtice held it to be the loſs of the indorſee. *Stran.* 792.

7. *A* drew a bill of exchange upon *B*, payable to *C* at *Paris*; *B* accepts; *C* indorſed it to *D*, *D* to *E*, *E* to *F*, and *F* to *G*, who demanded payment when due; and being refuſed, made a regular proteſt, brought an action againſt *D*, and recovered; afterwards *D* brought an action againſt *B*, and though *D* produced the bill and proteſt, yet becauſe he could not produce a receipt for the money, he was, according to the cuſtom of merchants, as ſeveral merchants affirmed on oath, non-ſuited. *L. Raym.* 742.

8. An action was brought on a bill of exchange againſt the indorſer, and it was ruled by *Holt*, C. J. upon evidence, 1*ſt*, That there

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is no neceſſity to prove the drawer's hand, becauſe though it be a forged bill, the indorſer is bound to pay it.

2*dly*, The plaintiff muſt prove that he demanded it of the drawer, or him upon whom it is drawn, and that he refuſed to pay it; or elſe that he ſought him, and could not find him; otherwiſe he could not reſort to the indorſee.

3*dly*, That this was done in convenient time; for if they ſtand and are reſponſible a convenient time after the aſſignment, and no demand made, the indorſee ſhall not charge the indorſer.——The time of foreign bills is three days, and no allowance to be made for *Sundays* and holidays.

4*thly*, It is a queſtion whether notice muſt be given or not, but it is fair to give notice.

5*thly*, That the demand muſt be proved ſubſequent to the indorſement; for if it was precedent, he could only act as a ſervant to the indorſer, and ſo the demand was inſufficient to charge the indorſer.

6*thly*, If a man indorſes his name blank upon the back of a bill, he puts it in the power of the indorſee to make what uſe of it he pleaſes, and he may uſe it as it an acquittance to diſcharge the bill, or as an aſſignment to charge the indorſer.

7*thly*, In caſes of bills purchaſed at diſcount, this is the difference: If it be a bill payable to *A or the bearer*, it is an abſolute purchaſe; but if to *A, or order*, and it is indorſed blank, and filled up with an aſſignment, the indorſer muſt warrant it as much as if there had been no diſcount. 1. *Salk.* 127.

9. *R* drew a bill payable to *O*, or order; *O* indorſes it to *L*, and *L* brings an action for the money againſt *O*; and by *Holt* it was ſaid, *that he ought to prove that he had demanded, or endeavoured to demand, his money of* R *before he could ſue* O *on his indorſement; ſo if the bill was drawn on any other perſon, payable to* O, *or order, the demand to entitle* L *to his action ought to be after the indorſement.*

2*dly*, *O* indorſed this bill blank to *L*, and therefore it was urged, that this was a ſale of the bill, and the indorſement could not ſubject the indorſer to an action; but *per Holt* the indorſement was ruled to be good.

3*dly*, *Per Holt*, A blank indorſation entitles the indorſee to ſuperſcribe what he pleaſes.

4*thly*, If the indorſee omit any thing relative to the demand, in point of time or regularity, in caſe a failure enſue, he loſes recourſe on the indorſer.

5*thly*, *Per ditto*, If an action be brought againſt the indorſer, it is not neceſſary to prove the hand of the drawer; for though it be forged, the indorſer is liable. *L. Raym.* 443.

10. *Moor* a goldſmith ſubſcribed two notes payable to the defendant; the defendant on the 19th of *October* indorſes them, and gives them and eight others to one *Zouch*, to whom he was indebted. *Zouch*, 19th *October*, between the hours of eleven and twelve, brought theſe notes to the plaintiffs, being goldſmiths, and they accepted them,

and gave *Zouch* other bills, and ſome money; and afterwards, the ſame day, the plaintiffs received money upon other bills of the ſaid *Moor*, and might have had the money upon the bills in queſtion, had it been demanded; but in the night following *Moor* broke and run away; and whether the plaintiffs or indorſer ſhould loſe the contents, is the queſtion.——It was firſt debated, whether the acceptance of theſe bills in ſatisfaction for ſo much money, be a good diſcharge of the indorſer? And *Holt*, chief juſtice, held, that goldſmiths bills were governed by the ſame laws and cuſtoms as other bills of exchange, *viz.* that the indorſee will receive it of the accepter if he can; then, in caſe of diſappointment, of the firſt drawer, where being diſappointed likewiſe, he comes upon the indorſer; but then there muſt be no neglect in the negotiation, and the demand muſt be made in convenient time.——It was next debated about what ſhall be thought convenient time? Chief Juſtice *Holt* was of opinion, that the ſame time ought to be allowed to inland bills as to foreign, and left the determination to a jury, to give their verdict according to the cuſtom of merchants ——The jury found, that, all circumſtances conſidered, the plaintiff had not convenient time to receive his money; that having about ten bills more to call for that day, he could not, without neglecting matters as ſignificant, overtake them all, and therefor it was found for the plaintiff.

11. Caſe upon a foreign bill of exchange by the indorſee againſt the indorſer; in which it was objected, that they had not ſhewn a demand upon the drawer, in whoſe default only it is that the indorſer warrants.——The opinion of the court was as follows: "The deſign of the law of merchants in diſtinguiſhing theſe from all other contracts, by making them aſſignable, was for the convenience of commerce, that they might paſs from hand to hand in the way of trade, in the ſame manner as ſpecie. Now, to require a demand upon the drawer, will be laying ſuch a clog upon theſe bills, as will deter every body from taking them. The drawer lives abroad, perhaps in the *Indies*, while the indorſee hath no correſpondent to whom he can ſend the bill for a demand, or, if he could, yet the delay would be ſo great, that nobody would meddle with them. ——Suppoſe it was in caſe of ſeveral indorſements, muſt the laſt indorſee travel round the world before he can fix his action upon the man from whom he received the bill? In common experience every body knows, that the more indorſements a bill hath, the greater credit it bears; whereas if theſe demands were all neceſſary to be made, it muſt naturally diminiſh the value, by how much the more difficult it renders the calling in the money." *Strang.* 441.

12. In an action by the ſecond indorſer of a bill of exchange againſt the firſt indorſer, it was held ſufficient to ſay the drawer had not paid it, without ſhewing a demand. *Strang.* 515.

13. An action was brought by the plaintiff againſt the defendant, as indorſer of an inland bill of exchange for 100 *l.* drawn at 40 days ſight,

ſight, by one *Carrick* upon *Dodd*, in favour of the defendant, who indorſed it to the plaintiff *Dodd* accepted the bill, but did not pay it, upon which it was proteſted by the plaintiff, all which was proved to the jury; but it did not appear that the drawer had notice of the non-payment before this action was brought, or that any application was firſt made to him for payment. This, in the opinion of the court, although it was further proved, that he had conſtantly dunned the accepter for ſix weeks together, loſt the plaintiff's recourſe. *Mich. term* 1758.

14. If the indorſee of a bill accepts but twopence from the accepter, he can never reſort to the drawer *L. Raym.* 743.

15. A bill of exchange was drawn upon the plaintiff at *Leghorn*, which he accepted; but before the bill fell due, the drawer failed. By the law there, if the accepter hath not ſufficient effects of the drawer in his hands, in caſe of the drawer's failure the acceptance becomes void. Wherefore, to get clear of this acceptance, the plaintiff inſtituted a ſuit at *Leghorn*, and, by a ſentence of that court, his acceptance was vacated. Afterwards the plaintiff returned to *England*, and was ſued here at law upon this bill, and thereupon he exhibited his bill in the court of chancery for an injunction and relief. Lord Chan. *King* was clearly of opinion, that this cauſe was to be determined according to the local laws of the place where the bill was negotiated; and the plaintiff's acceptance of the bill having been vacated, and declared void by a competent juriſdiction, he thought that ſentence was concluſive, and bound the court of chancery here; and in this caſe a perpetual injunction was granted, to injoin the defendant from ſuing upon this bill. *22d Nov.* 1720. 2. *Eq. Ab.* 524.

16. *A* drew a bill of exchange upon *B*, payable to *C*; then *B* accepts the bill; *C* indorſes it to *D*. Now, by this indorſement by *C*, *D* is diſcharged of any payment as to *C*; and if *D* indorſes it over to *E*, then *B* is diſcharged of any payment to *D*; but if *D* pays the money to *E*, then *D*, by this payment, becomes again entitled to receive the money of *B*; and at ſuch time no other, whether *E* or *C*, is entitled to bring an action againſt *B*, but *D* only; ſo if *C* pays the money to *D*, then *B* is diſcharged as to *D*; but *C* becomes really entitled, and *B* is again entitled as to him, but diſcharged againſt *D* and *E*. *Lutw.* 885. 888.

SECT. 6. *Of the evidence neceſſary to ſupport an action on a bill of exchange.*

1. *A* Gives *B* a bill of exchange on *C*, in payment of a former debt; this will not be allowed as evidence, or *non aſſumpſit*, unleſs paid, though *B* kept it in his hands long after it was payable; for a bill ſhall never go in payment of a precedent debt, unleſs it be part of the contract that it ſhould be ſo. 1. *Salk.* 124. *coram Holt.*

2. An indorſer of a bill of exchange who hath paid it, muſt prove the payment in an action againſt the accepter. *L. Raym.* 742. 743.

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3. The indorſee need not prove the drawer's hand; becauſe if it was a forged bill, the indorſer muſt pay it. 1. *Salk.* 127.

4. The indorſee need not prove any demand on the drawer.

5. The plaintiff, to ſhew a protest, produced an inſtrument, atteſted by a notary-public; and though it was inſiſted upon, that he ſhould prove this inſtrument, or at leaſt give ſome account how he came by it, *Holt* ruled it not to be neceſſary; for that, he ſaid, would deſtroy commerce and public tranſactions of this nature. 12. *Mod.* 345.

6. If a man hath a bill of exchange, he may authorize another to indorſe his name upon it by parole; and when that is done, it is as valid as if he had done it himſelf. 12. *Mod.* 564.

7. Action of a bill of exchange, being by an executor, and upon a debt laid to be due to the teſtator, he held it neceſſary to prove the acceptance was in the teſtator's time. *Coram Holt.* 12. *Mod.* 447.

8. The plaintiff had a bill of exchange drawn on the defendant, which he indorſed and delivered to *J. S.* who went to the defendant to get it accepted. *J. S.* left it with him, and it was afterwards loſt; thereupon the plaintiff brought trover.——The court were all of opinion, that the bare indorſement, without any other words, purporting an aſſignment, does not make an alteration of the property; for it may ſtill be filled up, either with a receipt or aſſignment, and conſequently *J. S.* is a good witneſs. 1. *Salk.* 130.

9. Demand muſt be made on the accepter of a bill of exchange, or maker of a promiſſory note, before the indorſer can be ſued.

10. As to notice given by the indorſer to the accepter before he commenced his action, that he muſt provide the money, it was offered in evidence, that he gave him notice by ſending him a letter to do ſo. But the chief juſtice held that the bare ſending a letter to the poſt-office, would be a ſufficient evidence of a demand, without ſome further proofs of his having received it; and beſides a perſonal demand is generally expected. *Barnard Rep. in B. R.* 199.

11. To prove an indorſement over a bill of exchange, it was offered, that the defendant had himſelf confeſſed, that he was come to town to haſten on the trial of an action that was brought againſt him upon an indorſement that he had made on a bill of exchange, and the counſel ſaid that the very cauſe was brought down by proviſo; ſo that it is ſtrong evidence, that it is for the ſame matter; and the Chief Juſtice at the ſittings at *Guildhall*, allowed this to be good evidence of the indorſement. *Barnard Rep. in B. R.* 199.

SECT. 7. *Of the damages recovered for non-payment.*

1. INtereſt on a bill of exchange commences from the time of the demand made, and therefore, if no demand was made till action, the defendant may plead tender and refuſal, and uncore priſt, that is, *that the money was offered at the time and place, and there was none to receive it, and that he is ſtill ready to pay the ſame*; and ſo diſcharge himſelf of intereſt; but if it be the defendant's fault, that the demand

mand could not be made, as if he were out of the kingdom, the want of demand ought not to prejudice the plaintiff. 6. *Mod.* 138.

2. Drawee accepts the bill, and ſome time after it is proteſted for non payment, and thereupon the bill is indorſed to the drawer, who brought an action as indorſee. Intereſt was ruled to be paid from the time of the proteſt. 10. *Mod.* 36.

3. Since the ſtatute 3. and 4. *Anne*, it hath been adjudged, that an indorſee of an inland bill of exchange, may maintain an action againſt the accepter, on a parole-acceptance, as to the principal ſum, though not as to intereſt and coſts; for the act being made to give a further remedy for intereſt, damages, and coſts, againſt the drawer, cannot be ſuppoſed to take any advantage from the payee, which he had before; and therefore the true conſtruction of the act is, that to charge the drawer with intereſt and coſts, the drawee muſt refuſe to accept it in writing; nevertheleſs, if he accepts the bill by parole, he is liable to the principal ſum in the bill. So on the ſtatute 9. and 10. *W.* III. which gives damages and coſts in caſe of a proteſt, it hath been held, that that ſtatute doth not take away the party's remedy againſt the drawer, if there was no proteſt, as to the principal ſum, but only as to the damages and coſts. 6. *Mod.* 80. 81.

### SECT. 8. *Re-exchange.*

RE-exchange was undoubtedly at firſt claimed in name of damages upon bills returned with proteſt, and may ſtill be conſidered in that light, in thoſe places upon which bills cannot be readily paſſed; but, in its proper acceptation, it muſt be conſidered as the difference of the price of exchange where a bill was remitted, and the place where it was drawn, when the value of a drawn or remitted ſum is redrawn: for inſtance, I owe *L.* 100 at *London*, to be paid on a certain day, for which I remit my correſpondent a bill, due at or before that time. This bill, notwithſtanding, is refuſed acceptance, and to ſave my credit, my friend muſt either advance the money for me, or redraw. —— The laſt appears to be moſt convenient; but to make good *L.* 100, he muſt value on me for *L.* 104, 10*s.* which he does, and returns me my remittance with the advice; I muſt in this caſe charge the drawer or indorſers as ſeems moſt to my purpoſe, not only with *L.* 100, as the principal, and the charges of proteſt, commiſſion, and poſtages, but likewiſe with *L.* 4, 10*s.* as the re-exchange, to which in this caſe I am liable, and in all other caſes might have been liable. They who deal largely in bills of exchange, are extremely careful to have proper intelligence of the courſe of exchange, to and from all the different places with which they correſpond, every poſt day;—and it is reckoned an omiſſion in a correſpondent, to neglect adviſing of this particular at the place of their reſidence, at the bottom of his letter.

CHAP.

## CHAP. II.

*Of the laws and uſages of Scotland in regard to bills of exchange.*

AS the foundation of this depends upon the 20th act, parl. 3. *Charles* II. it will be neceſſary to cite the ſame, which is as follows. "Our Sovereign Lord conſidering how neceſſary it is for "the flouriſhing of trade, that bills or letters of exchange be duly "paid, and have ready execution, conform to the cuſtom of other "parts, doth therefore, with advice and conſent of his eſtates of par- "liament, ſtatute and ordain, that foreign bills of exchange, from or "to this realm, duly proteſted for not-acceptance or for not-payment, "the ſaid proteſt having the bill of exchange prefixed, is regiſtrable "within ſix months after the date of the ſaid bill, in caſe of not ac- "ceptance, or after the falling due thereof, in caſe of not-payment, "in the books of council and ſeſſion, or other competent judicatures, "at the inſtance of the perſon to whom the ſame is made payable, or "his order, either againſt the drawer or indorſer, in caſe of a proteſt "for not-acceptance, or againſt the accepter, in caſe of a proteſt for "not-payment, to the effect it may have the authority of the judges "thereof interponed thereto, that letters of horning upon a ſimple "charge of ſix days, and other executorials neceſſary, may paſs there- "upon, for the whole ſums contained in the bill, as well exchange "as principal, in form as effeirs; ſicklike, and in the ſame manner, "as upon regiſtrate bonds, or decreets of regiſtration, proceeding "upon conſent of parties. *Provided always*, that if the ſaid proteſts "be not duly regiſtrate within ſix months, in manner above provided, "then and in that caſe, the ſaid bills and proteſts are not to have "ſummary execution, but only to be purſued by way of ordinary "action, as accords. *And further*, the ſums in all bills of exchange "bear annualrent, in caſe of not-acceptance, from the date thereof; "and in caſe of acceptance and not-payment, from the day of their "falling due, ay and while the payment thereof. *And farther*, not- "withſtanding of the foreſaid ſummary execution provided to follow "upon bills of exchange, for the ſums therein contained, in man- "ner above ſpecified; yet it is leiſom to the party-charger to purſue "for the exchange, if not contained in the ſaid bills, with re-ex- "change, damage, intereſt, and all expenſes, before the ordinary "judge; or, in caſe of ſuſpenſion, to eke the ſame to the charge, at "the diſcuſſing of the ſaid ſuſpenſion, to the effect that the ſame may "be liquidate, and decreet given therefor, either againſt the party "principal, or againſt him and his cautioners, as accords." The execution that is provided by this act, varying in ſeveral points from the cuſtoms of other countries, theſe cuſtoms generally regulate the practice of traders in *Scotland*, when their own public acts are ſilent, and determine nothing.

*In caſe of any foreign bill of exchange from or to Scotland duly proteſted for not-acceptance, or for not payment:*

This act mentions only foreign bills, and not ſuch as are drawn from one place within *Scotland* to another, or inland bills; which was ſo ordered, leſt people had been tempted, with the privilege of ſummary execution, to conſtitute all their debts by bills, and none by bonds.

Inland bills of exchange had not in *England*, before 1697, any manner of force or credit. But at length, ſeeing great damages frequently happened in the courſe of trade, by reaſon of the delays of payment, and other neglects of ſuch bills, thoſe bearing value received, were ordained to be ſummarily negotiated, by proteſting, accepting, and giving advice thereof, *&c.* provided the bills be drawn for 20*l. Sterling* or upwards.

The laws of *Scotland* have not only made careful proviſion for the due payment of foreign bills, but alſo of inland draughts; ſummary execution by horning is ordained to proceed upon bills, or tickets, drawn upon, or granted by, or to, and in favour of the bank, and the managers and adminiſtrators thereof, and proteſts thereon, as is appointed to paſs upon foreign bills.

The like execution paſſes upon all inland bills and precepts, as is appointed to paſs upon foreign bills by this act 20. parl. 3. *Charles* II. 1681, which ſtatute is extended in all points to inland bills and precepts. Whether under that general the privilege of annualrent be comprehended, ſeems not ſo clear; for as it may be alleged for the affirmative, that ſeeing *generalia debent generaliter intelligi*, and the act 1681 is extended in all points, the clauſe concerning annualrent being one of them, muſt be underſtood as carried under the general, eſpecially conſidering, that this ſenſe is acquieſced in by common practice, nobody ever ſcrupling at the payment of annualrent for inland bills

But the Lords have found annualrent due upon inland bills as well as others. Bills or precepts for delivery of ſalt, meal, *&c.* are not privileged as money-bills, though the ordinary ſolemnities required in other writs may be diſpenſed with in them when granted *in re mercatoria.*

Inland bills and precepts muſt alſo be negotiated as foreign bills, by duly preſenting them, proteſting for not-acceptance and not-payment, and adviſing the drawer, or laſt indorſer thereof. So the poſſeſſor of an inland precept granted by his debtor in a bond, not having proteſted the ſame for not-payment, nor done any diligence againſt the accepter of the precept till he broke, was found to have no recourſe for payment againſt the drawer or his cautioner in the bond.

Promiſſory notes have the ſame effect both in *France* and *England* as bills of exchange, as to indorſements thereof, and maintaining actions thereon, for payment of ſums, with coſts and damages. There is this difference indeed, that whereas a bill muſt be proteſted,

teſted, the party failing to pay a note muſt be ſummoned to court.

Promiſſory notes have no ſuch privilege in *Scotland*. A merchant's note, payable to others, or order, at ſuch a place, or at any other place, with the current exchange, was found only to be a ſimple ticket, and not of the nature of a bill of exchange, in reſpect there was not a drawer and accepter, and therefore null, for want of writer and witneſſes names and deſignations.

The like note, whereby one promiſed to pay to a perſon, or order, a ſum, value received, being indorſed to a third party, was, for the ſame reaſon, compacted with the indorſer's debt. Nor doth the *Engliſh* ſtatute of 3d and 4th *Anne*, *cap.* 9. giving the like remedy on promiſſory notes, as is now uſed upon bills of exchange, for three years, though made perpetual by an act of the *Britiſh* parliament ſince the union, extend to promiſſory notes in *Scotland*; becauſe the *Britiſh* ſtatute doth only make the former, which was a temporary law of *England*, to have perpetual force there; and being but an acceſſary, can go no farther than the ſtatute of *England* it was calculated to continue.

The exchange is ſometimes given to the drawer, ſometimes to the remitter, and then it is contained in the bill. Exchange ſhould be determined conformably to the courſe at the place where the bill is drawn, to the place of payment; but how the courſe is regulated, is a more difficult queſtion. Some have compared the riſing and falling of exchange to the ebbing and flowing of the ſea, as it depends upon the preſent rate of coin in the place the bill is directed to, and the plenty or ſcarcity of money or bills from whence they are drawn; plenty of money and ſcarcity of bills raiſes the exchange, and plenty of the latter and ſcarcity of the former lowers the ſame. The reaſon that the exchange is generally againſt *Scotland*, in its negotiations with *London*, is not founded altogether in the balance of trade. The court draws the nobility, who are the greateſt landed intereſt, to *London*, where they muſt be ſupplied with bills from their factors in *Scotland*, or draw down upon them at a ſtill greater diſadvantage. Beſides, ſo many, who have either money or credit, having become jobbers in the ſtocks, have continual demands upon their agents in *Scotland*, and ſometimes ſo very large, that a ſingle poſt will have a conſiderable influence in the exchange; to theſe *Scotland* hath no counterbalance: but the remarkable diſappointments which have been met with of late in this laſt ſpecies of trade, will probably ſerve as a beacon for ſome time to come.

CHAP.

## CHAP. III.

*Of the regulation of bills of exchange in* France, *according to the ordinance of March* 1673, *title* 5.

ART. 1. BIlls of exchange ought to contain, in a conciſe manner, the names of thoſe to whom the contents are to be paid, the time of payment, the name of him who gave the value, and whether it was received in money, merchandiſe, or otherwiſe.

ART. 4. 11. 12. The bearers of bills of exchange, which have been accepted, or which become due at a certain day, are obliged to get them paid, or to have them proteſted, within ten days after that in which they become due; and after ſuch proteſt, they who have accepted them can be proſecuted at the ſuit of the bearers; the ſame bearers can alſo, with the judge's leave, ſeize the effects of thoſe who have drawn or indorſed theſe bills, though they were accepted, and even the effects of thoſe on whom they were drawn, in caſe they accepted them.

ART. 13. 14. 15. They who have drawn or indorſed bills of exchange, ought to be proſecuted within fifteen days, if they dwell within the diſtance of ten leagues; if at a greater diſtance, at the rate of one day more for every five leagues, without diſtinction of the diſtricts of parliaments. But this muſt be underſtood of ſuch perſons only whoſe dwelling-place is within the kingdom of *France*; as for thoſe who dwell in other countries, the delays are otherwiſe regulated. Thoſe who dwell in *England*, *Flanders*, or *Holland*, ought to be proſecuted within two months; in *Italy*, *Germany*, or *Switzerland*, within three months; in *Spain*, within four months; in *Portugal*, *Sweden*, and *Denmark*, within ſix months. All theſe ſeveral terms muſt be reckoned from the day next following that on which the proteſt was made, to that on which the proſecution is begun incluſively, without diſtinction of *Sundays* or holidays; after which terms the bearers of bills of exchange have no longer any action or demand againſt the drawers and indorſers.

ART. 16. 17. The drawers and indorſers of bills of exchange are obliged to prove, in caſe it be denied, that thoſe on whom they have drawn them were indebted to them, or had money in their hands at the time the bills were to be proteſted, otherwiſe they are obliged to make them good; and in caſe the drawers or indorſers had, ſince the time limited for the proteſt, received the value, either in money, merchandiſe, by account, compenſation, or otherwiſe, they are alſo obliged to make thoſe bills good.

ART. 18. 19. Bills of exchange payable to a particular perſon, and not to the bearer, or order, being loſt or miſlaid, payment may be demanded and made by virtue of a ſecond letter, without giving ſecurity, provided nevertheleſs, mention being made of its being a ſecond bill,

and that the firſt or preceding ſhall remain void and null. But when a bill payable to the bearer, or order, happens to be loſt or miſlaid, it ought not to be paid but by an order from the magiſtrate, and by giving ſecurity to anſwer for the payment.

Art. 20. The ſecurities given for the payment of bills of exchange are diſcharged of courſe, without any ſentence proceeding, or ſummons, if no demand was made during three years, reckoning from the day of the laſt proſecution.

Art. 21. A bill of exchange is reputed to be acquitted or paid, when no demand or proceeding was made during five years, reckoning from the day next following that on which it was due, or proteſted, or the laſt proceeding made. Nevertheleſs the pretended debtors are obliged, if thereto required, to declare, that they are not indebted; and their widows, heirs, or aſſigns muſt affirm, that they ſincerely believe there is nothing due.

Art. 22. What has been obſerved in the two laſt articles ought to take place alſo with regard to minors and abſent perſons.

Art. 23. 24. 25. A bare ſignature on the back of a bill of exchange is looked upon only as an indorſement, and not as an order, unleſs it be dated, and the perſon's name be mentioned who paid the value, either in money, merchandiſe, or otherwiſe. And a bill thus indorſed is reckoned the property of him whoſe name is mentioned in the order, without any transfer or notification: but on the contrary, if there be only a blank indorſement, that is to ſay, the bare ſignature of the proprietor, it ſhould be reckoned to belong ſtill to him, who thus put his name on the back of it, and ſuch might be ſeized by his creditors, and brought in to account to his debtors.

Art. 26. It is abſolutely forbidden to antedate any order upon pain of forgery.

Art. 27. They who ſubſcribe a bill of exchange, (which ſubſcription the *French* call *aval)*, whereby they bind themſelves to pay the contents, in caſe it be not paid, when due by the accepter or drawer, become thereby bound to the drawer, indorſer, and accepter, though it be not mentioned in the ſubſcription or *aval.*

## CHAP. IV.

### *The orders and regulations of the city of* Hamburg *with relation to bills of exchange.*

I. He that accepts a bill of exchange, becomes debtor himſelf, as well as he that has taken up or received the money.

II. When a bill of exchange comes from foreign and diſtant countries, if drawn upon any man, in order to be accepted, if the perſon declines accepting, he who preſents the bill muſt immediately proteſt it; if he waits three days to know the mind of him who ſhould accept

accept it, he ſhall incur no prejudice thereby, provided no ſervant goes in the mean time to the place where the money is told out.

III. If the perſon upon whom the bill is drawn will not accept it within the three days, the proprietor or preſenter of the bill muſt proteſt, and ſend back the proteſt; but withal he muſt keep the bill itſelf by him, till the time is elapſed. If the perſon upon whom the bill is drawn will then pay the money, the bearer muſt receive it, upon condition that he likewiſe pays the charges of the proteſt. If he will not pay, then the owner muſt proteſt for principal, intereſt, and damages, and ſend back the proteſt with the bill, and demand of the drawer his principal, intereſt, and damages, purſuant to the courſe of exchange.

IV. When a bill is due, the time being expired, the owner muſt not fail to demand his money with all poſſible expedition; and if the accepter be remiſs and backward in paying, he is obliged to proteſt the bill within twelve days; for he may wait no longer without prejudice, provided he is remiſs in making his demand, or has not had any new contract or dealings with the accepter; but if theſe twelve days expire before he enters his proteſt, he thereupon forfeits his demand upon the drawer, and can only apply himſelf to the accepter. This caſe holds punctually; but allowances are made for a *Sunday* or holiday falling in, upon which no proteſt can be entered.

V. If any one takes a bill upon himſelf, and promiſes to accept it, he is obliged to pay it.

VI. If a man receives a bill in order to accept it, and keeps it by him three exchange-days, ſo that the former poſſeſſor cannot come at it, though he makes a demand, the bill ſhall paſs as actually accepted; and when the time is expired, he that kept it ſo long, and did not return it upon a demand made, ſtands obliged to pay it.

VII. If a perſon receives money, and the bill drawn thereupon is not accepted at the appointed place, but a proteſt returned upon it, he is obliged immediately and without any delay, to give in ſurety, or pledge, or conſign goods to the value, to ſecure the creditor for the money, together with his charges and damages.

VIII. If a ſervant, without full power and commiſſion given in writing, accepts a bill drawn upon his maſter, the maſter is not obliged to pay it when it becomes due; but if the ſervant had a full power given in writing, the maſter muſt pay it in the uſual courſe.

IX. If any man preſents a bill of exchange, and it is not accepted, a third party may accept, out of regard to the perſon who drew it; and after he has made payment and received the bill transferred, he has a good action againſt the debtor for the money he paid: or he may proteſt and accept the bill, and then pay and take the bill himſelf, with a proteſt that he may have a clear demand for his own. This third perſon does, by virtue of the acceptation, ſtand obliged to pay the ſaid bill.

X. No man muſt pay a bill before it is due: for if it ſhould happen that the perſon who receives the money before due, breaks in the mean

mean time, the loſs falls upon thoſe who paid the bill before the time.

XI. Thoſe who have paid the ſum ſpecified in a bill of exchange, may recall the commiſſion therein contained, upon account that the perſon who drew the bill *re integrâ*, paid it before the accepter, unleſs it be that he upon whom the bill was drawn, was no agent or factor for the drawer, but had a right to the ſaid ſum, and received advice along with the bill to apply the ſaid ſum entirely to his own uſe.

XII. Bills being drawn payable at *Francfort*, *Leipſic*, *Nuremberg*, and the like places of yearly fairs, and there accepted, the poſſeſſors of the bills may, without prejudice to themſelves, be allowed to enter a proteſt, three days after the people are returned from ſuch fairs, to their uſual place of abode; and upon other commiſſions or orders, they may proteſt three days after the pay-week; but, if they do not proteſt within, or upon the expiration of thoſe three days, they thereby loſe their action upon the drawer, and muſt entirely depend upon the accepter.

## CHAP. V.

### *An edict of the Imperial city of* Francfort *upon the* Maine, *relating to exchange and commerce.*

WE the council of the holy Imperial city of *Francfort* upon the *Maine*, do hereby make known to all men, and particularly to all inland and foreign traders that carry on commerce and exchange in the fairs that are uſually kept here, and otherwiſe, that upon the complaints brought before us, we have found, that, for ſome time paſt, the bills of exchange negotiated in this city, and at theſe fairs have been managed in a very diſorderly and abuſive manner. Now, conſidering that this occaſions no ſmall inconveniencies, and chargeable and tedious law-ſuits; and beſides it is to be feared, that if this abuſe is not looked after, it will terminate in ſinking the trade and commerce, to the great detriment of the free and privileged fairs that are to be held here:

Upon this conſideration, we conceived, both from our own concern, and from the earneſt requeſt of ſeveral merchants, that we are under an obligation and neceſſity of determining by a certain edict, or order, how merchants are to act in our fairs, and what meaſures they are to obſerve in managing their affairs of merchandiſing and exchanges.

Accordingly we do now ordain and require, in this our public edict, what is drawn up in the following articles.

I. In the firſt place, conſidering that it has but too often happened, that ſome foreign merchants, who do not reſort hither perſonally themſelves, but ſend their ſons, factors, or ſervants, to negotiate and adjuſt all their

their concerns, have thereby occaſioned a diſpute upon what was contracted and negotiated by the perſons thus commiſſioned: we give thoſe foreign merchants to underſtand, that it behoves them, both at a fair-time, and on all other occaſions, to qualify the perſons they ſend with a due commiſſion, or full powers either general or ſpecial, and confined either to a certain or unlimited time, empowering them to act at liberty, both in buying and ſelling; as alſo to accept, take, pay, diſcount, and diſcharge bills of exchange, and to do what they think fit in whatever is needful, purſuant to the nature and act of every ſort of buſineſs; and theſe commiſſions, or full powers, are hereby ordered to be entered in every principal ſuperiour court.

II. And that thoſe who deal with ſuch agents, may have full inſtruction and ſatisfaction with regard to their commiſſion, every perſon thus commiſſioned, ſhall be obliged to convey his commiſſion, with a copy of it to the notary, that is always here appointed, and ſet apart for that office; which done, the *notary* ſhall immediately compare it with the original itſelf, and carry the ſame to the *protocol*. After that he ſhall return the original, having firſt wrote upon it, that he brought it out of the *protocol*; and the agent again ſhall ſign upon the copy brought from the *protocol*, that he had his original returned him.

III. The commiſſion, or full power, given without a limitation of time, ſhall continue in force, till the principal granter revoke it in due form, and notifies his revocation by the notary at the *protocol*, appointed for this ſervice: ſo that, if the revocation itſelf is not regiſtered in the *protocol*, it ſhall be invalid.

IV. But if it happen that a principal, having given a commiſſion calculated to a certain time, wants to diſannul the commiſſion before the time is expired, he may do it without prejudice to any man; only the revocation muſt be notified and regiſtered, as above, in the *protocol*: and what was negotiated before the revocation continues in full force.

V. Further, conſidering that, of late, a cuſtom is crept into partnerſhips, companies, and ſocieties, that the members do not all write their own names, nay, oftentimes none of their own names, but only the name of the founder or treaſurer of the company, who is dead long before; ſo that traders cannot know who and how many belong to ſuch a company; or in caſe of the death, or the breaking of any of the members, whom to apply to, as being jointly bound for the debt: upon this conſideration it is enacted, That all and every trader, whether inhabitants of this place, or foreigners, that are incorporated into a company, or joint ſociety, ſhall inſert all their ſeveral and particular names in any commiſſion, given either to one of their own members, or any other perſon for negotiating their concerns, without omitting any thing relating to their reſpective rights; to the end that the *notary* ſet apart for the office, may give into the *protocol*, not only the commiſſion, or full power put into his hands, but

but likewiſe the names of all the company, or partners, and what relates to their joint ſettlement, the which he ſhall be obliged to do.

VI. If a company has a mind to part, the partners muſt give timely notice of it to their correſpondents, and eſpecially to their creditors, as well as the appointed notary; in default of which, all ſubſequent negotiations upon that foot, ſhall affect them as much as if the company were ſubſiſting; and the notary ſhall be obliged to mark the ſeparation, or parting, thus notified, in the margin of the full powers regiſtered in the *protocol*.

VII. In like manner, to prevent the diſorderly events that have happened with reference to bills of exchange, all acceptations hereafter, ſhall be ſigned either by the name of the principal dealers, or by thoſe who are fully commiſſioned, with the date annexed, both in the time of the fair, and at all other times.

VIII. In the time of the fair, the acceptation of bills of exchange ſhall commence on the *Monday* in the beginning of the fair, and reach to *Tueſday* at nine o'clock in the morning, in the ſecond or third pay-week; after which time, no preſenter is obliged to wait longer for acceptation; but if it is performed before nine o'clock aforeſaid, the bill may be proteſted, or at leaſt noted. In the mean time, the creditor and preſenter may proteſt it before, if he thinks fit; and at the ſame time, if any one who declined the acceptation in the firſt week, is willing to accept it *per honor di littera ſopra proteſto*; then the proteſt ſhall be put into his hands, for his uſe, as well as the bill.

IX. The reaſon of the refuſal to accept muſt be taken from the *recuſant*, or ſome of his ſervants, and inſerted into the proteſt by the appointed notary, or if, through multiplicity of buſineſs, he has not time, by any other notary ſubſtituted by him; and at the ſame time, a particular copy thereof ſhall be kept by the ſaid notary. If any one alarmed by the proteſt, offers to pay the bill before the proteſt is ſent away, he is obliged to pay the charges, as well as he who pays *per honor di littera*.

X. Bills regularly accepted in the fair, but not paid at the due time, ſhall, purſuant to the ancient cuſtom, be marked down, or regiſtered, upon the demand of the creditors or preſenters, by the notary, on *Saturday* in the pay-week, preſently after the merchants are gone from the common place of meeting, or to fix to a certain time, at any hour from two o'clock in the afternoon to ſunſet; and the proteſt raiſed thereupon muſt be ſent away, by the very firſt, or at fartheſt by the ſecond poſt.

XI. The transferred and indorſed bills, which commonly appear at the fair, ſhall, for certain reaſons, be no farther prohibited, but paſs current.

XII. In fair-time, the uſual proteſtations of bills drawn at uſance, that is, payable fourteen days after acceptance, ſhall continue as heretofore; that is, the perſon may, without prejudice, delay the proteſtation four days at diſcretion after the bill is due, but with this difference

difference, that the day upon which the bill is preſented and accepted, ſhall not be reckoned, the following day being the firſt of the computation: and that *Sundays* or holidays falling in, ſhall never be reckoned among the days of grace.

XIII. But this allowance of time is not given to ſuch bills as run upon ſight, or at two or three days ſight, upon which the accepter has no days of grace, but is obliged, as ſoon as the bill is accepted and due, to pay the money at fartheſt within twenty-four hours.

XIV. As to the value and worth of bills, coming either in the fair-time, or otherwiſe, from ſuch places as obſerve the fair-ſtandard of this city, and reckon in rix-dollars, the payment ſhall be in exchange, or bank-money, of 74 cruitzers, and not 90 cruitzers of current money, unleſs it be that it is expreſsly ſpecified ſo in the bill. But let it be either exchange or current money, both of them ſhall be underſtood of the good large ſpecie.

XV. Conſidering that in the courſe of exchange, notwithſtanding it is founded upon plain and honourable commerce, the exception *non numeratæ pecuniæ*, or the ſhifting refuge of not having ready money told down, will begin to creep in; it is hereby declared, in ſuch dealings, the ſaid exception ſhall by no means be admitted: ſo that thoſe who abſolutely accept a bill, muſt never plead any ſuch exception, but ſtand obliged to make prompt payment with a previous regard to their own right.

XVI. In like manner, no exceptions of that nature ſhall take place in any contracts; and the contracts themſelves, unleſs they be concluded with the mutual approbation of the joint contractors, are hereby declared invalid.

XVII. All aſſignations muſt return upon the aſſignees, unleſs it be that the aſſignee does abſolutely accept, and take upon himſelf the whole matter.

XVIII. With reference to the failure and bankrupt caſes that happen here, conſidering that foreign dealers who live out of our country, are admitted upon an equal foot with our own inhabitants, and the former receive their *ratam*, or dividend, as well as the latter, though at the ſame time our inhabitants are denied the like privilege elſewhere: we therefore enact, *jure talionis*, That the merchants living in thoſe places that uſe our inhabitants after that rate, ſhall be upon the ſame footing here; and that no foreigner, or out-living trader, ſhall be allowed to partake of a bankrupt's eſtate or effects, before he produces a credible teſtimony from his magiſtrates and ſuperiours, importing that our dealers are allowed the like privilege in the like caſes, in the place where he trades and lives.

XIX. Since the merchants ſtyle has brought it to a cuſtom, that in caſe any one had a demand on a third perſon, both for his own account, and ſomewhat due apart for another, though this third perſon does not make full payment, the demander, whether foreigner, or home-trader, is impowered to hold to his own account, whatever

is contracted, or paid: we therefore ordain, that if this account is made before a man breaks, the demander muſt acquieſce in it.

XX. In like manner, if any one has received commodities of another, to ſell them by way of commiſſion, but upon their account is charged with bills of exchange, and other coſts, he is impowered to reimburſe himſelf out of the ſaid goods; and in caſe of the goods being ſeized upon the proprietor's breaking, he ſtands obliged only for the ſurplus.

To make this our order and edict known unto all men, we have cauſed it to be printed and publiſhed; and it ſhall begin to be of force the next enſuing *Eaſter*, in 1667, and all merchants or others that deal to this place, are hereby ordered to act accordingly, in order to their own ſafety.

*Given at the council-board, Sept.* 18. 1666.

The edict having been publiſhed in the year 1666, it was followed by another ſhort confirmatory decree of *Feb.* 8. 1676.

*A later edict of the Imperial States of* Francfort *upon the* Maine, *relating to exchange and trade, renewing and enforcing their former orders, with additions.*

WE, the council of the city of *Francfort* upon the *Maine*, do hereby make known to all and every trader, whether foreigner, or inhabitant of this place, *Chriſtian* or *Jew*, that is any way concerned in exchange and merchandiſe, That foraſmuch as we are, to our high diſpleaſure, informed, that our new order iſſued forth in 1666, with regard to commerce and exchange, is not duly obſerved, whereby great diſorders have crept into all payments on bills of exchange, and aſſignations, of which the traders who reſide here have given us intelligence, and petition for this our regulation: We therefore conſidering that ſuch diſorders may be greatly detrimental, did appoint a deputation commiſſioned from our own body, together with ſome merchants and traders, to inſpect narrowly into the circumſtances of this affair, and form ſome reſolutions thereupon; the ſubſtance of which is as follows.

I. It is our will and pleaſure, that our new edict, or order, relating to traffic or exchange, iſſued forth in the above-mentioned year of our Lord 1666, ſhall be and is hereby enforced and renewed, as to all the particulars contained in it, and that hereby full warning and admonition ſhould be given to all perſons, to correct, after the time to come, the diſorders and abuſes committed contrary to the tenour of that order.

II. In a particular manner, we hereby confirm and revive the fourteenth paragraph of the ſaid edict, or order: and injoin all perſons, in purſuance of that, to make payment of money in good large ſpecie; but with this allowance, that, from the date hereof, to the

firſt

first day of the month of *July* next ensuing in this present year, all who have occasion to make payments, are warranted to satisfy their creditors in guilders, and other pieces of small money; or if that be refused, to suffer their bills to be sent back protested. But as soon as the first day of *June* is past, no man shall be obliged, against his will, to receive, in the payment of bills, guilder pieces, or the small, half, and quarter dollars: if the bill is drawn payable in bank or exchange money, he is not bound to take any other money, but the cross *Albertus's* or *Dutch* dollars, and the three, whole, and half good rix-dollars, or whole and half ducatoons, each ducatoon being reckoned at a rix-dollar and a quarter; and those who fail in payments after this manner, are declared liable to the immediate execution of the law. Farther, those who are debtors upon bills, are allowed to pay in as many quarter-dollars, as will make ten in the hundred, and no more.

III. Nevertheless, in the third place, no man shall be forced to take any assignation, unless it be that the assignation falls upon the person that is willing to pay in ready cash.

IV. All contracts made at the end of the fair-time, shall stand as good and valid, as those agreed upon in the middle of the fair-time.

V. *Lastly*, When *Jews* are to pay bills to *Christians*, they are hereby obliged and bound (as well as the *Christians*) to bring the money to their houses without admonition.

All this we injoin with a salvo to what alterations, additions, and explications this council shall make as time and occasion shall require.

*Given at the council-board, Tuesday, Feb.* 8. 1676.

## CHAP. VI.

### *The regulations of exchange of the honourable and prudent the States of the city of* Ausburg.

FOr*asmuch as the honourable and prudent, the States of the Imperial city of* Ausburg, *are informed upon good grounds, that, for some time past, no small disorders are crept into the management of exchange, among the merchants that trade here, which gives occasion to apprehend, that, if this grievance be not speedily redressed, it will not only grow heavier in process of time, but may prove the source of many tedious and costly law-suits, and other inconveniencies:* upon this consideration, the said *honourable States*, (who are always careful and vigilant in promoting the interest of their country, by omitting nothing that may advance commerce and fair trade, upon which depend the livelihood and welfare of their traders), *the said States find themselves bound, pursuant to the example of other trading towns, to establish an order and standing rule of exchange, and to publish the same, that no man may pretend ignorance, in hopes that the good citizens and inhabitants will*

*obſerve the contents of it, with a dutiful compliance, as they mean to avoid the penalties that ariſe upon their doing otherwiſe.*

In the *firſt* place, As to what relates to the accepting of bills of exchange, if the perſon upon whom a bill is drawn is unwilling to accept, either he, or one commiſſioned by him, muſt ſign it, and add the date of the acceptation. Both parties may chuſe to preſent, or accept the bill, either the very day upon which it comes to hand, or the next day after, (abating for the *Venetian* bills, upon which there follows a peculiar order, in the fourth paragraph of this our edict); but the perſon upon whom the bill is drawn muſt diſcover his mind, as to the accepting in ſuch a convenient time, that in caſe he declines to accept, he who has the bill, may enter and forward his proteſt to the reſpective place by the firſt poſt.

In the *next* place, Conſidering that the poſts and comers to and from this place, are ſettled upon ſuch a foot, that the letters from one place to another, coming in for the moſt part (eſpecially in the harveſt and winter) in the afternoon, and towards the evening, muſt be diſpatched againſt the next day, four or five o'clock being the laſt hour for the giving in of letters, which confines men to a narrow compaſs of time, in ſo much that it may eaſily happen, eſpecially if the writing or poſt day happens to be a holiday, that they cannot negotiate the acceptation in the preceding date: we therefore determine, that all acceptations demanded or given on ſuch holidays, ſhall be valid, (excepting ſtill the *Sundays*, which there is no neceſſity of including); but at the ſame time, all perſons ſhall hereby be obliged to the *Chriſtian* demeanour, of not making uſe of this diſpenſation, without an abſolute neceſſity, it being required of them, to procure the accepting on the foregoing working-days, if it is poſſible. In like manner, the public notaries are hereby warranted to enter and mark down the proteſtations on ſuch holidays, and, if occaſion is, to return them; all which cannot be done, if the proteſt cannot be ſent back in leſs than eight days, which may prove detrimental to thoſe who remit, and are under a neceſſity of making uſe of the inſtrument of proteſtation.

In the *third* place, The honourable States do all along ſtand by their decree, publiſhed on *July* 16. and 24. in the year 1624, by the tenour of which, the common and ſingle uſance is ſettled to fifteen days, and conſequently the double uſance to thirty, and uſance and half to twenty-three, and a half-uſance to eight days; and after the expiring of theſe, commencing from the acceptation, the next day is the day of payment, upon which computation, all holidays, beſides *Sundays*, are not reckoned for *termini in terminis*. The ſame method ſhall hold and continue as to the five days of grace *incluſive*, after the uſance is out, which time the merchants may wait without prejudice or danger; provided ſtill, that *Sundays*, and all holidays, in which no council can be held, ſhall not be reckoned in that number.

In the *fourth* place, In regard it is enacted in the ſaid decree, with reference

reference to *Venetian* bills, that no perſon ſhall be obliged to accept them but on *Fridays*, the conſequence of which is, that the laſt day of uſance elapſes on a *Saturday*, and the pay-day happens to be next *Sunday*, ſo that the money cannot be demanded till the *Monday* following; and conſidering that this, upon account of the letters from *Venice* their coming in moſtly all the year round on a *Thurſday* before noon, may prove dilatory, and no ſmall detriment to thoſe who receive the *Venetian* bills: upon theſe conſiderations, the tenour of the ſaid decree ſhall ſtand firm, which provides, that the accepting *Venetian* bills ſhall be upon *Friday*; but withal, that the bills from *Venice* or elſewhere, to this place, and falling due upon a *Sunday*, may be demanded on the foregoing *Saturday*; ſo that ſuch payments made on a *Saturday* are warrantable and legal. And the like ſhall be obſerved as to the days of grace, as much as if they had become due on a *Saturday*.

The ſame rule holds as to all other bills of exchange, purſuant to the ancient uſe and cuſtom.

*Fifthly*, With reference to ſuch bills of exchange as are drawn payable *à littera viſta*, or upon ſight, which are preſented out of hand and accepted; we impoſe no neceſſity upon traders to pay them preſently, provided they do it within twenty-four hours; after which a proteſt is warrantable. In like manner, no days of grace ſhall be allowed on ſuch bills as are payable in a very ſhort time, ſuch as two or three days; theſe bills being hereby put upon the ſame foot with the foregoing bills upon ſight. But all other bills, of what number of days ſoever, upon half, whole, or more uſance; and likewiſe the *Francfort Ritorni ultimo Junii, ultimo Novembris*, or whatever bills made payable upon a certain expreſſed day, ſhall, without diſtinction, be allowed the five days of grace; to this end only, that the creditor or poſſeſſor of the bills, may wait ſo long without prejudice to himſelf to ſatisfy the debtor, if he cannot receive the money upon the firſt demand, purſuant to the decree mentioned above. Not that the allowance of theſe days of grace ſhall encourage men to gratify their humour or occaſions, in retarding the payment ſo far behind the due time. On the contrary, they are required to make good payment upon the day that the bills become due, according to the cuſtom hitherto obſerved; ſo that no delays ſhall be officiouſly claimed, upon pretence of the days of grace.

*Sixthly*, In caſe bills drawn payable on a certain day, do not arrive here till not only the preſcribed time itſelf, but likewiſe ſome part of the acceſſary days of grace is expired, the ſaid five days of grace ſhall be computed, as beginning not from the preſenting and accepting the bill, but from the day of payment fixed in the bill, ſo that the debtor can only make uſe of the remainder of that complement: if both the time preſcribed, and the full number of the days of grace are all paſt before the preſenting the bill, the payment ſhall accrue within twenty-four hours after accepting, as well as bills upon ſight.

*Seventhly*, All bills of exchange drawn payable on a certain day, at

at one or more uſances, or a ſhorter term, muſt be paid by the accepter, whenever the uſance and the five days of grace are expired, whether the value be received by the drawer or not; for it is a ſtanding rule, *Chi accetta pagi*. In like manner, let this be an univerſal rule as to the payment of bills, That as payments made upon the day that the bill becomes due, or any day, or any day after, are good, ſo, on the contrary, payments made before the accruing day are faulty; for if they prove any way prejudicial to one or the other third perſon, they will be held as null and invalid.

8*thly*, As ſoon as the bill of exchange returns proteſted for non-payment, he who drew the bill ſtands obliged immediately to repay his creditor the ſum ſpecified in the bill, beſides his charges, and the exchange *laggio*, or to give him good ſecurity, or ſome other reaſonable ſatisfaction, upon the very day that the advice comes; and both the drawer of the bill and accepter are bound jointly and ſeverally, as creditors, to the poſſeſſor, till the bill is ſatisfied; the poſſeſſor having a full power to demand payment of either.

9*thly*, To give credit to a proteſted bill, lies chiefly at the door of thoſe who are to receive the money; and if they will not credit it themſelves, they ſhould endeavour to try about; and if they meet with any one that accepts this proteſted bill, he, having accepted, ſtands obliged to pay it. But if, after this, the perſon upon whom the bill was drawn deſires and offers to accept and pay the bill, then he who gave the bill this credit before, is not obliged to ſtand, unleſs ſo inclined.

10*thly*, That if any inhabitant of this place accepts a bill, to pay at ſome other place, as *Nuremberg*, *Ulm*, *St Gall*, *&c.*; and, in like manner, if any one receives remittances and bills of exchange, upon debtors living elſewhere, the contents of which bills are to be advanced here; in both theſe caſes the acceptation muſt be procured by letters and bills of exchange, tranſmitted from one to another, which requires ſome time. The time of payment, in ſuch caſes, ſhall accrue after the ſame rate as if the acceptation had been made at the place where the money is to be paid. But in caſe any inhabitant of this place ſtands bound to pay here at *Auſburg* a bill of exchange to another perſon that lives elſewhere, and is deſired by him to tranſmit him neat money for it, he is not obliged to comply with his deſire, without diſcounting the *proviſion-money*; after that the poſſeſſor of the bill may ſend any body who takes the payment on himſelf, according to the uſual manner, in the market-place of this city; or if he is willing to diſpenſe with it, he may freely do it.

In the 11*th* place, with reference to the manifold indorſements of bills of exchange, ſince they are ſo much in uſe here, as well as in other places, that it will not eaſily bear a limitation, and far leſs a total reſtraint; we ſuffer them ſtill to paſs, but with this reſerve, that the indorſement in *banco* is hereby declared altogether null; and he who gives ſuch bills, ſhall be obliged to fill up the indorſements, making mention of the ſums.

12*thly*, In

12*thly*, In regard that by the diſpatching of *diſpacii*, not only in the *Botzner* fairs, (where transferred bills are not allowed), but in other places, to ſave the *proviſion-charge*, a cuſtom is introduced, that the debtor does not give his own bill, but one of a ſecond, third, or fourth perſon, with whom the creditor never had any dealings; we ſuffer this cuſtom to take place towards the facilitating of buſineſs, but with this proviſo, that the debtor ſhall, upon ſending ſuch a bill, write to his creditor a ſeparate acknowledgment, that he ſtands for ever obliged to ſee the bill paid.

Conſidering likewiſe, in the 13*th* place, that, for ſome time paſt, great and many inconveniencies have aroſe from the too late diſpatching of bills *per le fieri*; and that there is a neceſſity of removing ſuch inconveniencies; we therefore enact, that the creditor ſhall ſtand obliged, under the penalty of four guilders to the poor, to pay the bill to his creditor, at fartheſt at the noon of that day upon which the *primi ſpacii* muſt be diſpatched. Beſides, thoſe who have received money *per le fieri*, ſtand obliged to give a writ of acknowledgment to their creditors, if they but deſire it.

*Laſtly*, It being ſufficiently known what inconveniencies and differences have ariſen from the *aſſignation-payments*, it is full time to remedy them; to which end nothing is more proper, than that all written aſſignations and transferrings ſhould be altogether taken away, and *reſcontro*, upon the ſpot placed in their room, after the following manner. He who is to pay the money is to appear at the exchange on exchange-days, (for which from eleven to twelve before noon, on *Saturday*, *Monday*, and *Tueſday*, is the preciſe time allotted), and there endeavour to adjuſt the *reſcontro*, and to ſatisfy his creditors. But if upon *Tueſday* exchange he cannot come to an end with his creditor, who demands prompt payment in caſh, he ſtands obliged, without farther delay, to pay him in ready money.

## CHAP. VII.

### *The regulations and ordinances of exchange eſtabliſhed at Bologna, in Italy.*

I. THE place ſhall be free to all perſons, both foreigners and natives, and as well to thoſe who do not, as to thoſe that do merchandiſe; ſo that every perſon, of what condition ſoever, may give or receive money in exchange, provided that the exchange be real; meaning by real exchange when the money is actually paid in *Bologna*, that it may be repaid in another place, according to the contents of the bill of exchange, and that alſo the bill be actually ſent to the place and perſon upon whom it is drawn, and there be either paid or refuſed.

II. It ſhall be in every one's power, though no merchant, to put his money in, and receive bills of exchange for it, that thereby he may

may have credit in other places, as it is uſual elſewhere in *Italy*, and out of it; and alſo it ſhall be lawful for any perſon to give money upon bills of exchange, and to return ſuch bills to the drawer, if the buyer does not receive the money he paid upon them.

III. If foreigners ſend foreign pieces of money for exchange, or otherwiſe, ſuch money ſhall remain free and unmoleſted for the uſe of thoſe that ſent it, even though they be excommunicated by order of the holy church, or be guilty of hereſy or treaſon, or though they ſhould be indebted to the treaſury; ſuch money ſhall be left free and unmoleſted, for the uſe of the ſaid foreigners; and the ſame ſhall be underſtood of money ſent from other countries by bills of exchange to perſons of that character here *.

IV. All differences and diſputes happening in this city concerning bills of exchange between any perſons whatſoever, ſhall be decided and determined by the conſuls and merchants judges, to whom alone it ſhall belong to take cogniſance of ſuch ſuits and differences; nor ſhall it be in the power of any other judge, or judicature, or magiſtrate whatſoever, to take notice of, or judge, or any other way to hinder their judgment, or to meddle or concern themſelves in it, directly or indirectly, in any manner whatſoever. And it is likewiſe declared, that the deciding of all ſuch controverſies ſhall belong to the ſaid judicature, not only in the firſt trial, but alſo in caſe of an appeal, according to the conſtitution and form of the ſaid judicature. And if any ſhould appeal to the Pope himſelf, the right of judgment ſhall then devolve upon the judge of appeals, and the merchant judges, and conſuls, as it is ſpecially ordained by his Holineſs in ſuch a caſe; and the appealer ſhall be obliged to proſecute his ſuit before them within a certain limited time, according to the ſtatutes of the ſaid judicature; or otherwiſe the appeal to be void and of no effect, and the ſentence given to be put in execution by the merchant judges and conſuls, as if there had been no appeal.

V. The merchants may meet in the place where the ſaid judicature ſits, or any other place which ſhall be thought convenient for them, whither they ſhall repair, and remain there an hour in the forenoon, and an hour in the afternoon, three days a-week, *viz. Mondays*, *Wedneſdays*, and *Fridays*, theſe not being holidays, and if they be, that meeting ſhall be kept the day preceding, and there ſhall be no buſineſs done among merchants on holidays.

VI. The exchanges muſt be made in gold crowns of good coin, for all places; and all accounts and writings between merchants and dealers, foreigners or inhabitants, ſhall be made in that ſpecie.

VII. The uſance for paying bills of exchange ſhall be as follows, *viz.*

To *Rome* and *Genoa*, at ten days ſight.

* This ſeems to be no mean ſtroke of policy in the eccleſiaſtical ſtate, in order to render it a kind of aſylum for delinquents of all nations; and to convince the world that even the worſt of crimes ſhall be no reſtraint to the drawing of money and people into theſe all-ſanctified territories.

To

To *Milan*, *Venice*, *Florence*, *Piſa*, *Lucca*, and other places of *Tuſcany*, at eight days ſight.
To *Naples*, at fifteen days ſight.
To *Palermo*, *Meſſina*, *Bari*, and other places of *Sicily*, at one month.
To *Lyons*, *Beſançon*, and *Spain*, according to the yearly markets.
To *Paris*, *Antwerp*, and all the *Netherlands*, at two months.
To *London* and the *Levant*, at three months.

VIII. There ſhall be paid to the brokers who conclude the ſaid exchange contracts a golden ſtiver for every hundred crowns by each party; and theſe brokers ſhall be approved and allowed by the judicature of merchants, and be obliged to make obſervations, and do every other thing which ſhall be required of them, according to the diſpoſition of the ſtatutes of the ſaid judicature; and they ſhall keep a book after the manner of a journal, wherein they ſhall write from day to day, with their own hands, what exchange-contracts they conclude, ſetting down both parties, *viz.* the drawer and the buyer of the bill, as well as the ſums drawn, and the prices of the exchange, and for what places; in doing of which, if any fail, in whole or in part, they ſhall be diſcharged from their offices, and deprived of all their fees.

IX. In caſe any bills of exchange drawn at *Bologna* return proteſted, the buyer of any ſuch bills to whom it ſhall be returned, immediately appearing before the judges and conſuls, if they be ſitting at that hour, and otherwiſe, before one of the notaries of the ſaid judicature, and theſe demanding execution againſt the drawer of the ſaid bill, the ſaid judges and conſuls, or (they not ſitting) the ſaid notary, without any other intimation or acting of the drawer, ſhall preſently grant the ſaid execution; by virtue whereof, the creditor may, with a ſerjeant, ſeize the goods of the debtor for the ſum contained in the bill, with the intereſt, charges, and damages, according as the judge ſhall think fit.

And in caſe any hindrance or delay ſhould happen to the ſaid execution, the ſaid ſerjeant ſhall preſently give notice of it to the ſaid notary, who ſhall then be obliged to give a perſonal order to the creditor againſt the debtor; who, in caſe of any execution upon his goods, may appear before the ſaid judges and conſuls, and complain, if he thinks himſelf oppreſſed, or has any exception to make againſt the bill: but he ſhall not in any manner be admitted to an audience till he has ſecured the creditors, although the time of payment be not come. And in caſe a bill be returned proteſted, and he that drew the bill be dead, the buyer may proceed againſt the goods of his heir, in the ſame manner as he might do againſt his if he were living, though the time limited by the law for proſecuting an heir, or making an inventory of his goods, be not expired, as though the heir be a minor, who has not yet got tutors, and notwithſtanding any other reaſon whatever. And in caſe the time appointed by the law for the heir's taking full poſſeſſion of the goods of the deceaſed, and for making a lawful inventory, be expired, before the creditor appear to demand

th: ſaid execution, then the ſaid creditor may lawfully draw bills of exchange for the ſaid money, charges, &c. upon the ſaid heirs, till he be fully paid; and the goods of all ſorts of people, of what condition ſoever, even though they be magiſtrates, to whom a proteſt, or a non-accepted bill. ſhall be returned, may and ſhall, at the requeſt of the creditor, be ſeized for the paying, or ſecuring of the payment of the creditor's money, before the ſaid judge, conſul, or notary, as is ſaid before, notwithſtanding all laws, cuſtoms, ſtatutes, and privileges to the contrary.

X. And becauſe it ſometimes happens, that ſome who lay out money upon exchange, do it with a ſurety, who ſubſcribes the ſecond or third bill, as it is cuſtomary in many places; it is hereby declared, that if the firſt bill be refuſed, and returned proteſted, the creditor may as well demand his money of the ſubſcribers of the ſecond or third bill, as of the principal who hath drawn it, as he ſhall think fit; and the forementioned execution to be awarded againſt the principal, may alſo be awarded againſt the ſurety, any law or cuſtom formerly in uſe to the contrary notwithſtanding.

XI. No preſcription ſhall be of force, nor no other exception be admitted againſt true and real bills of exchange; and all trials of that nature ſhall be ſpeedily decided, without any artificial delay, hinderance, or interruption of the proceſs.

XII. Bills of exchange being drawn upon *Bologna*, and refuſed to be accepted, the bearer thereof may cauſe a proteſt to be made for all charges, damages, and intereſts, againſt the perſon or perſons refuſing to accept them; and in caſe ſuch perſon or perſons be abſent, and no opportunity can be found to make a perſonal proteſt, it may be made, by a notary, at the houſe of the party or parties who ſhould accept it; and the time of payment being come, and payment made, the proteſt may be delivered to the payer.

XIII. No acceptation of bills drawn upon *Bologna* ſhall be valid, except they be accepted by him who is to pay the money, and not by an agent, friend, or book-keeper, except ſuch perſons have a ſufficient procuration; in which caſe all traders ſhall be obliged to give notice to the ſuperintendant of the court-merchant, of all perſons that are ſo appointed, to ſatisfy their bills, and for the time they are to continue in that ſtation, which the ſaid ſuperintendant muſt enter in a record kept for that purpoſe.

XIV. Bills upon other men being thus accepted, by perſons qualified as above, the ſaid perſon ſhall be obliged to pay the money in due time, and the bearers of ſuch bills ſhall be no way prejudiced by ſuch acceptations, ſo that they may not act againſt all ſuch perſons as are in any manner bound in the ſaid exchange, but ſhall be allowed to proceed againſt any one concerned in the ſaid bill, as they think fit, and that as well for the principal ſum, as for the charges, damages, and intereſt.

XV. If it happen that after the accepting any bill the accepter breaks, and by that means the bill remains unpaid, the bearer there-

of

of duly entering his proteſt, the drawer ſhall be obliged to refund to him the principal, as well as the intereſt, damages, and charges.

XVI. No attorney ſhall be allowed to appear in the court-merchant except only in caſes in which it is ordained by the ſtatutes of the ſaid judicature of merchants, in the article concerning bills of exchange, and with the conditions and reſtrictions contained in the ſaid article, concerning the ſaid attorneys, and no otherwiſe.

XVII. And in caſe there ſhould happen any difference concerning the ſaid bill of exchange, not mentioned in theſe articles, they muſt be determined by the judge and conſuls of the ſaid judicature, or by the greateſt number of them. But in all the caſes above ſaid, they muſt act, proceed, give ſentence, and execute, according to the contents of theſe articles, and not according to the inſtitutions of the ſaid judicature concerning exchanges, as far as they are contrary to, or differ from, theſe articles; but otherwiſe the ſaid inſtitutions to remain in their full force and virtue, as well concerning bills of exchange as concerning common writings, and all other things whatſoever, treating of the power or juriſdiction of the judges, conſuls, *&c.* any former law, uſe, practice, or cuſtom to the contrary notwithſtanding.

## CHAP. VIII.

### *Of promiſſory notes, and the ſtatutes 3d and 4th* Anne *concerning them.*

1. AS no action could be maintained on promiſſory notes, nor were they aſſignable at common law, the increaſe of trade, and neceſſity of paper-credit, put bankers and others upon an expedient of bringing them within the cuſtom of merchants, and making them negotiable as inland bills of exchange; but this the judges would not admit of, promiſſory notes being only conſidered by the common law as evidences of a debt, and not aſſignable or negotiable in their own nature.

2. But it being found neceſſary to make uſe of this kind of credit, by the 3d and 4th *Anne*, *cap.* 9. (made perpetual by 7th *Anne*), reciting, That whereas it hath been held that notes in writing, ſigned by the party who makes the ſame, whereby ſuch party promiſes to pay unto any other perſon, or his order, any ſum of money therein mentioned, are not aſſignable or indorſable over, within the cuſtom of merchants, to any other perſon; and that ſuch perſon, to whom the ſum of money mentioned in ſuch note is payable, cannot maintain an action, by the cuſtom of merchants, againſt the perſon who firſt made and ſigned the ſame; and that any perſon to whom ſuch note ſhall be aſſigned, indorſed, or made payable, could not, within the ſaid cuſtom of merchants, maintain any action upon ſuch note againſt the perſon who firſt drew and ſigned the ſame: therefore, to the intent to encourage trade and commerce, which will be much advanced if ſuch

notes ſhall have the ſame effect as inland bills of exchange, and ſhall be negotiated in like manner, it is enacted, "That all notes in writing, that ſhall be made and ſigned by any perſon or perſons, body politic or corporate, or by the ſervant or agent of any corporation, banker, goldſmith, merchant, or trader, who is uſually intruſted by him, her, or them, to ſign ſuch promiſſory notes for him, her, or them, whereby ſuch perſon or perſons, body politic or corporate, his, her, or their ſervant, or agent, as aforeſaid, doth or ſhall promiſe to pay to any other perſon or perſons, body politic and corporate, his, her, or their order, or unto bearer, any ſum of money mentioned in ſuch note, ſhall be taken and conſtrued to be, by virtue thereof, due and payable to any ſuch perſon or perſons, body politic and corporate, to whom the ſame is made payable; and alſo every ſuch note, payable to any ſuch perſon or perſons, body politic and corporate, his, her, or their order, ſhall be aſſignable or indorſable over, in the ſame manner as inland bills of exchange are or may be, according to the cuſtom of merchants; and that the perſon or perſons, body politic and corporate, to whom ſuch ſum of money is or ſhall be by ſuch note made payable, ſhall and may maintain an action for the ſame, in ſuch manner as he, ſhe, or they might do, upon an inland bill of exchange, made or drawn according to the cuſtom of merchants, againſt the perſon or perſons, body politic and corporate, who, or whoſe ſervant or agent, as aforeſaid, ſigned the ſame; and that any perſon or perſons, body corporate and politic, to whom ſuch note that is payable to any perſon or perſons, body politic and corporate, his, her, or their order, is indorſed or aſſigned, or the money therein mentioned, ordered to be paid by indorſement thereon, ſhall and may maintain his, her, or their action for ſuch ſum of money, either againſt the perſon or perſons, body politic and corporate, who, or whoſe ſervant or agent, as aforeſaid, ſigned ſuch note, or againſt any of the perſons that indorſed the ſame, in like manner as in the caſe of inland bills of exchange; and in every ſuch action the plaintiff or plaintiffs ſhall recover his, her, or their damages, and coſts of ſuit; and if ſuch plaintiff or plaintiffs ſhall be non-ſuited, or a verdict be given againſt him, her, or them, the defendant or defendants ſhall recover his, her, or their coſts, againſt the plaintiff or plaintiffs, defendant or defendants, reſpectively recovering, may ſue out execution for ſuch damages and coſts by *Capias*, *Fieri facias*, or *Elegit*."

And it is further enacted by the ſaid ſtatute, "That all and every ſuch action ſhall be commenced, ſued, and brought within ſuch time as is appointed for commencing or ſuing ſuch actions upon the caſe, by the ſtatute 21. *Ja.* I. *of limitations*.

"Provided that no body politic or corporate ſhall have power, by virtue of this act, to iſſue or give out any notes by themſelves, or their ſervants, other than ſuch as they might have had iſſued, if this act had never been made."

3. It

3. It hath been adjudged, that a note wrote by the plaintiff, and ſubſcribed by the defendant, is a note *made and ſigned* by the defendant within this act; for the ſigning and ſubſcribing is the lien, and the writing or making is the mechanical part of it.

4. This was a motion for an injunction, and the caſe was, A note was given by the defendant as truſtee for the executrix of *Fowler*, for ſome ſhare in the *Aſſiento* braſs and copper mines, to the plaintiff *Brown*, who was an original undertaker in ſetting on foot that bubble. And here it was very much diſputed, whether the plaintiff ſhould be left to law upon this note; for that thoſe mines were a mere bubble, and had no exiſtence *in rerum natura*; and *Fowler* was an innocent perſon, that only ſold the ſhares he had bought, and the plaintiff was the original undertaker of the project. In this caſe it was very much diſputed, whether the defendant could give any thing in evidence to ſhew that the note wanted a conſideration. The court was equally divided, and two judges were of opinion, that upon promiſſory notes, the want of a conſideration could not be given in evidence; for the words of the ſtatute, 3d and 4th *Anne*, *cap.* 9. touching promiſſory notes, are, "That all notes in writing, that after the firſt day of *May*, "*anno Dom.* 1705, ſhall be made and ſigned by any perſon or per- "ſons, bodies politic or corporate, or by the ſervant or agent of any "corporation, banker, goldſmith, merchant, or trader, who is actual- "ly intruſted by him, her, or them, to ſign ſuch promiſſory notes for "him, her, or them, whereby ſuch perſon or perſons, bodies politic "or corporate, his, her, or their ſervant or agent, as aforeſaid, doth "or ſhall promiſe to pay to any other perſon or perſons, bodies po- "litic or corporate, his or their order, or bearer, any ſum or ſums of "money mentioned in ſuch note, ſhall be taken and conſtrued to be, "by virtue thereof, due and payable to any ſuch perſon or perſons, "bodies politic or corporate, to whom the ſame is made payable." The two puiſne judges were therefore of opinion, that ſince the ſtatute made it payable by virtue of the note, that the conſideration of the note was not inquirable, no more than the conſideration of a bond; and on a bond the defendant can only plead *Non eſt factum* in a court of law; and if it were ſealed and delivered, which were the only ſolemnities of contracting appointed by the law, nothing could be given in evidence touching the conſideration.

The other two judges thought there was a great difference between a note and a bond, notwithſtanding the ſtatute; for in the caſe of the bond, where there were ſolemnities of contracting, *viz.* the ſealing and delivery, if there was no conſideration, yet if there was no fraud in obtaining the bond, the money was a gift in law to the obligee; but the note was no more than a ſimple contract; and notwithſtanding the ſtatute ſays, that the money ſhall be due and payable by virtue of the note, that only makes the note itſelf the evidence of the conſideration, which it was not before the ſtatute, as appears by the caſe of *Clarke verſus Martin*, and *Potters verſus Pearſon*, 1. *Salk.* 129.; but though the note itſelf be evidence for a conſideration, yet it is

not

not a concluſive evidence, but turns the proof upon the defendant, to ſhew that there was no conſideration given for ſuch a note, and ſo he can ſhow that it is ſtill but a ſimple contract, and therefore but a *nudum pactum, unde non oritur actio*; and of this opinion was Lord Chancellor *King*, and moved to rule it ſo at *Niſi prius*. But in this caſe an injunction was granted on terms, the defendant agreeing to give judgment, with a releaſe of errours ſubject to order in the hearing.

*Note*, This matter was very much diſputed in the hall, and this caſe put, that if *A* forged a bank-note, and gave it as a conſideration to *B* for *B*'s note, or if *A* ſhould have given braſs money for his note, could not this want of conſideration be given in evidence? If not, *A* might recover againſt *B* where there was no debt, and certainly the ſtatute did not deſign that a man ſhould recover where there was no debt at all; for the ſtatute only makes promiſſory notes as bills of exchange, and though the accepter and indorſer was bound to pay thoſe bills, whether they had received any conſideration or not, becauſe the accepter accepts it for the honour of the drawer, and the indorſer negotiates it; yet the drawer of the bill was not obliged to pay it to the perſon in whoſe behalf the bill was drawn, unleſs he had paid him a conſideration, but the owning value received was evident *prima facie*, that a conſideration was paid to the drawer of the bill.

As promiſſory notes have now, at common law, and according to the cuſtom of merchants, the ſame deference paid them in *England* as bills of exchange, it would be needleſs to add any thing more concerning them.

THE

THE

# UNIVERSAL ACCOUNTANT.

## PART IV.

## A BRIEF VIEW of the BRITISH CUSTOMS;

OR,

## The BRITISH MERCHANT'S BOOK OF RATES.

EXHIBITING

The penalties and impoſts to which he is ſubjected, and the privileges, bounties, and drawbacks to which he is entitled at importation and exportation; digeſted in a method ſo clear and intelligible, that the calculation of the duties on any quantity may be quickly made by practice, as eaſily as the price of goods by the piece.

FOUNDED

On the acts of parliament relative thereto, to this preſent year 1764.

CHAP. I. Nett duties and drawbacks on merchandiſe inwards.

| | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| A. | | | | | | | | | | | |
| *Adzes* for coopers, *per* the dozen, | 0 | 12 | 0 | 0 | 2 | 3 | 14 2/5 | 0 | 2 | 0 | 6 |
| *Alum*, *per* 112 *lb.* for dyers uſe, | 2 | 0 | 0 | 0 | 6 | 2 | 18 1/2 | 0 | 5 | 3 | 10 1/2 |
| *Almonds*, *per cwt.* | 6 | 0 | 0 | 2 | 0 | 4 | 4 | 1 | 17 | 6 | 0 |
| *Alphabets*, the ſet, containing twenty-four, | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | 2 1/2 |
| *Alpiſti*, or *Canary*-ſeed, *per cwt.* | 3 | 15 | 0 | 0 | 14 | 5 | 5 | 0 | 12 | 7 | 17 1/2 |
| *Amber*, *per lb.* | 0 | 3 | 8 | 0 | 1 | 0 | 11 9/10 | 0 | 0 | 11 | 11 |
| *Amber-beads*, *per lb.* | 0 | 10 | 0 | 0 | 3 | 9 | 12 | 0 | 3 | 6 | 15 |
| *Anchovies*, the ſmall barrel of 16 *lb.* | 0 | 7 | 6 | 0 | 1 | 9 | 10 7/8 | 0 | 1 | 7 | 8 1/8 |
| *Ancil of Barbary*, *per lb.* | 0 | 1 | 6 | 0 | 0 | 3 | 9 3/10 | 0 | 0 | 3 | 0 3/4 |
| *Anniſe-ſeeds*, *per cwt.* | 3 | 0 | 0 | 1 | 0 | 2 | 2 | 0 | 18 | 9 | 0 |
| *Anvils*, *per cwt.* | 0 | 15 | 0 | 0 | 11 | 6 | 14 1/4 | 0 | 11 | 2 | 8 3/4 |
| *Apples*, *per* buſhel, | 0 | 0 | 4 | 0 | 2 | 0 | 15 2/5 | 0 | 0 | 0 | 13 1/2 |
| *Arrows*, for trunks, *per* groſs, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| *Aſhes*, weed, *per cwt.* | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| *Aſhes*, pot or pearl, *per* barrel 200 *lb.* | 1 | 5 | 0 | 0 | 12 | 3 | 15 | 0 | 11 | 8 | 12 1/2 |
| *Aſhes*, wood or ſoap, *per* laſt of 12 barrels, | 0 | 0 | 0 | 0 | 5 | 7 | 10 | 0 | 5 | 7 | 10 |
| *Awl-blades*, *per* thouſand, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| *And for every* 112 *lb. of iron*, | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *Augers* for carpenters, *per* groſs, and the duty on iron, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| *Axes*, or hatchets, *per* dozen, and iron duty, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| B. | | | | | | | | | | | |
| *Babies*, or puppets for children, *per* groſs, | 0 | 17 | 10 | 0 | 3 | 5 | 9 | 0 | 3 | 0 | 2 1/4 |
| *Babies* heads of earth, *per* dozen, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |

*Babies*,



MERCHANDISE INWARDS.

## MERCHANDISE INWARDS.

| | Rates. l. | s. | d. | Duties Paid on importation. l. | s. | d. | 20ths | Repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Babies*, jointed, *per* dozen, | 2 | 0 | 0 | 0 | 11 | 5 | 14 | 0 | 10 | 2 | 10 |
| All other toys for children, not particularly rated, are charged upon oath, for every 20 *s.* value, | 0 | 0 | 0 | 0 | 5 | 8 | 17 | 0 | 5 | 1 | 3 |
| *Bacon* of *Ireland*, *per* flitch, | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | 2 1/2 |
| *Bacon* of *Germany*, *per* 112 *lb.* | 0 | 0 | 0 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 |
| *Bags* with locks, *per* dozen, | 0 | 0 | 0 | 0 | 6 | 8 | 0 | 0 | 0 | 0 | 0 |
| *Bags* with ſteel-rings, without locks, *per* dozen, | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *Beſides the duty on iron.* | | | | | | | | | | | |
| *Balls* for children, *per* ſmall groſs, | 1 | 0 | 0 | 0 | 5 | 8 | 17 | 0 | 5 | 1 | 5 |
| *Balls* (waſhing), *per* ſmall groſs, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 0 | 0 | 0 |
| *Soap duty on ditto, per lb.* | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| *Beads* of Bone, *per* great groſs, | 1 | 16 | 0 | 0 | 5 | 9 | 6 | 0 | 5 | 0 | 15 |
| *Beads* of Box, the great groſs, | 1 | 10 | 0 | 0 | 5 | 9 | 6 | 0 | 5 | 0 | 15 |
| *Beads* of Cryſtal, *per* thouſand, | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| *Beads* of Coral, *per lb.* | 0 | 10 | 0 | 0 | 3 | 9 | 12 | 0 | 3 | 6 | 15 |
| *Beads* of Glaſs, *per* great groſs, | 0 | 4 | 0 | 0 | 1 | 3 | 9 | 0 | 1 | 2 | 17 |
| *Beads* of Square jaſper, *per* 100 ſtones, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| *Beads* of Jet, *per lb.* | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| *Bellows*, *per* pair, *beſides* 6 *s. if the leather be worth* 20 *s.* | 0 | 3 | 4 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| *Bells, vocat.* Clapper, *per lb.* | 0 | 1 | 0 | 0 | 0 | 2 | 6 3/5 | 0 | 0 | 2 | 0 1/2 |
| *Bells, vocat.* Dog bells, *per* ſmall groſs, | 1 | 4 | 0 | 0 | 0 | 3 | 1 3/5 | 0 | 0 | 2 | 14 |
| *Bells, vocat.* Horſe ditto, *per* ſmall groſs, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| *Bells, vocat.* Morrice ditto, *per* ditto, | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | 2 1/2 |

## MERCHANDISE INWARDS.

| | Rates. | | | Duties paid on importation. | | | | Duties repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Beſides if made of braſs, for every* 20 *s. value,* — — | 0 | 0 | 0 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 |
| *Berries, of the* Britiſh *plantations, for dyers uſe, charged upon oath for* — | 1 | 0 | 0 | 0 | 2 | 10 | 13 | 0 | 2 | 4 | 19 |
| *Binding* for brooms, *per* 112 *lb.* — — — | 0 | 10 | 8 | 0 | 3 | 11 | $17\frac{1}{2}$ | 0 | 3 | 7 | $2\frac{3}{4}$ |
| *Birds,* (ſinging), the dozen, — — — | 0 | 9 | 0 | 0 | 2 | 1 | $17\frac{1}{20}$ | 0 | 1 | 11 | $5\frac{3}{4}$ |
| *Birds of other kinds, not before rated,* per *dozen,* — — | 0 | 12 | 0 | 0 | 2 | 10 | $9\frac{2}{3}$ | 0 | 2 | 7 | 1 |
| *Black,* (lamp), the *cwt.* — — — | 4 | 0 | 0 | 1 | 10 | 4 | 16 | 1 | 8 | 6 | 0 |
| *Bladders, per* dozen, — — — — | 0 | 0 | 4 | 0 | 0 | 0 | $19\frac{3}{20}$ | 0 | 0 | 0 | $17\frac{3}{4}$ |
| *Boards,* vocat. Barrel boards, *per cwt.* containing 120, *of any part in* Europe, *except* Ireland *and* France, — — — | 0 | 5 | 0 | 0 | 1 | 5 | $3\frac{1}{2}$ | 0 | 1 | 3 | $1\frac{7}{20}$ |
| *Of* Ireland, *and all other places, except* France, *and its plantations,* — | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| Clap-boards, *per cwt.* containing 120, *of any place in* Europe, *except* Ireland *and* France, — — — | 0 | 15 | 0 | 0 | 4 | 3 | $10\frac{1}{2}$ | 0 | 3 | 11 | 5 |
| Of *Ireland,* — — — | 0 | 15 | 0 | 0 | 2 | 10 | 15 | 0 | 2 | 6 | $7\frac{1}{2}$ |
| Paſte-boards, *per M.* — — — | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| *And for every* cwt. *beſides,* — — — — | 0 | 0 | 0 | 0 | 7 | 6 | 0 | 0 | 7 | 6 | 0 |
| Pipe-boards, *per* 120, *of any part of* Europe, *except* Ireland *and* France, — | 1 | 0 | 0 | 0 | 5 | 8 | 14 | 0 | 5 | 3 | 0 |
| Of *Ireland,* — — — | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| Scale-boards, *per cwt. except of* Ireland *and* France, — — | 0 | 3 | 4 | 0 | 0 | 8 | 5 | 9 | 0 | 0 | 8 | 4 | 10 |
| Of *Ireland,* &c. — — — | 0 | 0 | 0 | 0 | 0 | 8 | 3 | $10\frac{1}{2}$ | 0 | 0 | 8 | 2 | $12\frac{1}{2}$ |
| White boards, for ſhoemakers,—*except* Ireland *and* France,—*per* board, — | 0 | 1 | 0 | 0 | 0 | 3 | $8\frac{7}{20}$ | 0 | 0 | 3 | 3 |
| Of *Ireland,* &c. — — — — | 0 | 0 | 0 | 0 | 0 | 2 | $6\frac{1}{2}$ | 0 | 0 | 2 | $0\frac{1}{2}$ |

Note, *from the plantations free.*

*Books*

MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Books* unbound, *per cwt.* not *French*, rated at | 1 | 0 | 0 | 0 | 7 | 7 | 4 | 0 | 7 | 1 | 10 |
| Ditto, ditto, *French*, | 1 | 0 | 0 | 0 | 15 | 6 | 9 | 0 | 8 | 0 | 15 |
| *Boxes*, vocat. Tinder-boxes, *per* groſs, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| Pepper-boxes, *per* groſs, | 1 | 2 | 6 | 0 | 4 | 3 | $19\frac{1}{2}$ | 0 | 3 | 9 | $11\frac{1}{4}$ |
| French-boxes, for marmalade, *&c. per* dozen, | 0 | 4 | 6 | 0 | 0 | 3 | $11\frac{1}{4}\frac{1}{0}$ | 0 | 1 | 9 | $15\frac{1}{8}$ |
| Sand-boxes, *per* groſs, | 1 | 0 | 0 | 0 | 3 | 10 | 14 | 0 | 3 | 4 | 10 |
| Wood ſnuff-boxes, *per* dozen, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| Horn ditto, *per* dozen, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Ivory or tortoiſe ditto, *per* dozen, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Soap-boxes, *per* ſhock, of 60 dozen, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| Spice-boxes, *per* dozen, | 0 | 6 | 0 | 0 | 1 | 1 | $17\frac{1}{2}$ | 0 | 1 | 0 | 3 |
| *Bracelets* of glaſs, *per* ſmall groſs, containing 12 dickers, | 0 | 4 | 0 | 0 | 3 | 8 | $2\frac{3}{2}\frac{3}{0}$ | 0 | 3 | 6 | $19\frac{1}{2}$ |
| Ditto red, *per* ditto, ditto, | 0 | 4 | 0 | 0 | 3 | 8 | $2\frac{3}{2}\frac{3}{0}$ | 0 | 3 | 6 | $19\frac{1}{2}$ |
| *Braſs* lamps, *per* dozen, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{3}{4}$ | 0 | 2 | 1 | $7\frac{1}{4}$ |
| Ditto, laver-cocks, *per lb.* | 0 | 1 | 4 | 0 | 0 | 3 | $16\frac{1}{2}$ | 0 | 0 | 3 | 9 |
| *Brimſtone*, *per cwt. French*, | 0 | 6 | 8 | 0 | 7 | 3 | 18 | 0 | 5 | 6 | 0 |
| Ditto, *per* ditto, not *French*, | 0 | 6 | 8 | 0 | 5 | 7 | 18 | 0 | 5 | 6 | 0 |
| *Buckram*, called carrick, *per* ſhort piece, | 0 | 2 | 0 | 0 | 0 | 5 | $14\frac{0}{1}\frac{0}{0}$ | 0 | 0 | 3 | $3\frac{1}{4}$ |
| Ditto, Eaſt-country, *per* roll, | 0 | 3 | 0 | 0 | 1 | 2 | $7\frac{3}{4}$ | 0 | 1 | 0 | $8\frac{3}{4}$ |
| Ditto, *French*, *per* dozen pieces, | 2 | 10 | 0 | 1 | 13 | 10 | $2\frac{1}{2}$ | 1 | 0 | 1 | $17\frac{1}{2}$ |
| *Bugle* great, *per lb.* | 0 | 4 | 0 | 0 | 1 | 3 | $19\frac{4}{5}$ | 0 | 1 | 2 | 17 |
| Ditto ſmall, *per lb.* | 0 | 6 | 8 | 0 | 2 | 2 | 19 | 0 | 2 | 0 | 15 |
| Ditto lace, *per lb.* | 0 | 8 | 0 | 0 | 2 | 7 | $19\frac{3}{4}$ | 0 | 2 | 3 | 14 |
| *Butter*, *per* barrel, except of *Ireland*, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |

| C. | Rates. l. | s. | d. | Duties paid on importation. l. | s. | d. | 20ths | Duties paid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Cabinets* of amber, *per* piece, | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 3 |
| *Ditto*, or counters, small, *per* piece, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| *Ditto*, or counters, large, *per* piece, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| *Cables*, rated or unrated, *per cwt.* | 0 | 13 | 4 | 0 | 7 | 3 | 1 | 0 | 0 | 0 | 0 |
| *Caddas*, or cruel riband, *per* 12 pieces,—36 yards each, | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| *Calves skins* in the hair, *per* piece, | 0 | 0 | 10 | 0 | 0 | 2 | $7\frac{7}{8}$ | 0 | 0 | 2 | $3\frac{3}{8}$ |
| *Calves velves* to make rennet, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 0 | 0 | 0 |
| *Candle plates*, *per lb.* | 0 | 1 | 4 | 0 | 0 | 3 | $16\frac{3}{5}$ | 0 | 0 | 3 | 9 |
| *Candles* of tallow, *per cwt.* besides 9 *s.* 4 *d.* excise, | 1 | 8 | 0 | 0 | 14 | 9 | 18 | 0 | 0 | 0 | 0 |
| *Candles* of green wax, *per lb.* | 0 | 1 | 0 | 0 | 0 | 10 | $17\frac{9}{10}$ | 0 | 0 | 0 | 0 |
| *Candles* of white or yellow ditto, *per lb.* | 0 | 1 | 6 | 0 | 1 | 0 | $6\frac{1}{40}$ | 0 | 0 | 0 | 0 |
| *By* 25. Geo. II. candles *imported from any place, in any package, that shall not contain* 224 lb. *of nett* candles *at least, to be forfeited, and the master, or other persons taking charge of the vessel, to forfeit* 50 l. *Foreign* candles *have no drawback at exportation.* | | | | | | | | | | | |
| *Candlewick*, *per cwt.* | 3 | 10 | 0 | 0 | 13 | 5 | 14 | 0 | 11 | 9 | 15 |
| *Canes, vocat.* reeds, *per M.* | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| *Canes, vocat.* rattans, *per M.* | 2 | 10 | 0 | 0 | 14 | 3 | 15 | 0 | 13 | 1 | 10 |
| *Canes, vocat.* walking-canes, *per M.* | 2 | 10 | 0 | 1 | 13 | 0 | $15\frac{7}{10}$ | 1 | 11 | 10 | 10 |
| *Capers*, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | $3\frac{3}{10}$ | 0 | 0 | 1 | $0\frac{3}{4}$ |
| *Cards, vocat.* playing cards, *per* gross, | 6 | 0 | 0 | 4 | 15 | 1 | 4 | 1 | 0 | 3 | 0 |
| *Cards, vocat.* wool cards, old, *per* dozen pairs, | 0 | 6 | 0 | 0 | 1 | 1 | $17\frac{1}{5}$ | 0 | 1 | 0 | 3 |
| *Cards, vocat.* wool cards, new, *per* dozen pairs, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | $5\frac{1}{2}$ |
| *All cards prohibited to be imported.* | | | | | | | | | | | |



MERCHANDISE INWARDS.

C.

| | Rates. | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *a* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Brunſwick, per* piece, | 0 | 10 | 0 | 0 | 2 | 4 | 14½ | 0 | 2 | 1 | 17½ |
| *China*, of coarſe cotton, | 0 | 4 | 0 | 0 | 1 | 8 | 9⅞ | 0 | 1 | 7 | 7 |
| *More for every* 20 s. *of the groſs price at the candle,* | 0 | 0 | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| *Cornix, per* carpet, 2½ yards long, | 1 | 5 | 0 | 0 | 5 | 11 | 16¼ | 0 | 5 | 4 | 13¼ |
| Carpets of *Ghent, per* dozen, | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 5 |
| *Perſia, per* yard ſquare, | 2 | 5 | 0 | 0 | 19 | 2 | 10½ | 0 | 18 | 1 | 13¾ |
| *Tomey, per* piece of 2½ yards, | 1 | 10 | 0 | 0 | 7 | 2 | 3½ | 0 | 6 | 5 | 12½ |
| *Turkey*, or *Venice*, ſhort, *per* piece, | 1 | 10 | 0 | 0 | 7 | 2 | 3½ | 0 | 6 | 5 | 12½ |
| *ditto* long, containing four yards and upwards, | 8 | 0 | 0 | 1 | 18 | 3 | 12 | 1 | 14 | 6 | 0 |
| *Cocoa-nuts, per* 112 *lb.* except where prohibited importation, | 2 | 10 | 0 | 0 | 11 | 11 | 12½ | 0 | 10 | 9 | 7½ |
| *Coffee*, at importation, *per cwt.* | 7 | 0 | 0 | 1 | 13 | 6 | 3 | 1 | 10 | 2 | 5 |
| *Upon payment of the above duty, the* coffee *to be put into warehouſes, and upon delivery from thence, to be conſumed in* Great Britain; | | | | | | | | | | | |
| If of the *Britiſh* plantations, to pay | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| If of any other place, | 0 | 0 | 0 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Coker-nuts per M.* | 0 | 10 | 0 | 0 | 2 | 4 | 14½ | 0 | 2 | 1 | 17½ |
| Copper unwrought, *per cwt.* | 0 | 10 | 0 | 0 | 13 | 7 | 14½ | 0 | 13 | 4 | 17½ |
| hammered or raiſed, as bars, rods, *&c.* | 6 | 0 | 0 | 1 | 14 | 9 | 16½ | 1 | 11 | 11 | 12½ |
| ore, *per* 112 *lb.* | 0 | 2 | 6 | 0 | 0 | 7 | 3⅝ | 0 | 0 | 6 | 9⅞ |
| parles, or plate the mark, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| *Beſides for* 112 *lb.* | 0 | 0 | 0 | 0 | 16 | 4 | 17½ | 0 | 16 | 4 | 17½ |
| of all ſorts fully wrought, not before particularly rated, *per* 112 *lb.* | 9 | 6 | 8 | 2 | 12 | 4 | 1½ | 2 | 7 | 10 | 17½ |
| *Note*, Copper-bars *have no drawback unleſs imported from the* East Indies, *or the coaſt of* Barbary *by the* Britiſh. | | | | | | | | | | | |

*Copperas,*

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Copperas*, green, (for dyers uſe), *per* 112 *lb.* | 0 | 15 | 0 | 0 | 1 | 5 | 11 | 0 | 1 | 1 | $5\frac{2}{2}$ |
| *Cordage* or ropes, tarred or untarred, *per cwt.* | 0 | 13 | 4 | 0 | 7 | 9 | 1 | 0 | 0 | 0 | 0 |
| *Corks*, ready made, *per* groſs, | 0 | 1 | 8 | 0 | 0 | 4 | $15\frac{3}{4}$ | 0 | 0 | 4 | $6\frac{2}{4}$ |
| *Corks* for ſhoemakers, the dozen pieces, | 0 | 4 | 0 | 0 | 0 | 9 | $4\frac{2}{10}$ | 0 | 0 | 8 | 2 |
| *Corks* of all ſorts, *per cwt.* | 0 | 16 | 8 | 0 | 3 | 2 | 10 | 0 | 2 | 9 | 15 |
| *Corn, vocat.* *Beans*, not exceeding 28 *s. per* quarter,——*per* quarter, | 1 | 6 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 |
| ditto, exceeding 28 *s. per* quarter,——*per* quarter, | 0 | 5 | 0 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 |
| ditto, exceeding 40 *s. per* quarter, in *Britiſh* ſhips, *per* quarter, | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| ditto in foreign ſhips, or foreign built, | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| *Barley* and *malt*, not exceeding 28 *s. per* quarter,——*per* quarter, | 1 | 6 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 |
| ditto, exceeding 28 *s.* and not above 32 *s per* quarter,——*per* quarter, | 0 | 5 | 0 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 |
| ditto, exceeding 32 *s. per* quarter, in *Britiſh* ſhips, | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| ditto, ditto, in foreign ſhips, | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| *Note*, Malt *muſt not be imported.* | | | | | | | | | | | |
| *Oats*, not exceeding 16 *s. per* quarter, | 0 | 4 | 0 | 0 | 5 | 10 | $19\frac{1}{5}$ | 0 | 3 | 2 | $19\frac{1}{5}$ |
| ditto, exceeding 16 *s.* in *Britiſh* ſhips, | 0 | 0 | 0 | 0 | 0 | 9 | $4\frac{4}{5}$ | 0 | 0 | 8 | 2 |
| ditto, ditto, in foreign ſhips, | 0 | 0 | 0 | 0 | 0 | 9 | $16\frac{4}{5}$ | 0 | 0 | 8 | 2 |
| *Peaſe*, not exceeding 40 *s. per* quarter, | 0 | 4 | 0 | 0 | 16 | 6 | $19\frac{1}{5}$ | 0 | 8 | 6 | $19\frac{1}{5}$ |
| ditto, exceeding 40 *s. per* quarter, in *Britiſh* ſhips, | 0 | 0 | 0 | 0 | 0 | 9 | $4\frac{4}{5}$ | 0 | 0 | 8 | 2 |
| ditto, ditto, in foreign ſhips, | 0 | 0 | 0 | 0 | 0 | 9 | $16\frac{4}{5}$ | 0 | 0 | 8 | 2 |
| *Rye*, not exceeding 36 *s. per* quarter, | 1 | 6 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 |
| ditto, exceeding 36 *s.* but not 40 *s. per* quarter, | 0 | 5 | 0 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 |
| ditto, exceeding 40 *s.* if in *Britiſh* ſhips, | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| ditto, ditto, in foreign ſhips, | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ |

*Wheat*,

| MERCHANDISE INWARDS. | Rates | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Corn vocat.* { *Wheat*, not exceeding 44 *s. per* quarter, | 2 | 0 | 0 | 1 | 1 | 9 | 12 | 0 | 13 | 9 | 12 |
| ditto, exceeding 44 *s.* but not 53 *s.* 4 *d. per* quarter, | 0 | 6 | 8 | 0 | 16 | 11 | 12 | 0 | 8 | 11 | 12 |
| ditto, exceeding 53 *s.* 4 *d.* and not above 4 *l.* | 0 | 0 | 0 | 0 | 8 | 11 | 12 | 0 | 4 | 11 | 12 |
| ditto, exceeding 4 *l* in *Britiſh* ſhips, | 0 | 0 | 0 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| ditto, ditto, in foreign ſhips, | 0 | 0 | 0 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 |
| *Note*, Corn *may not be imported in any other bottoms than* Britiſh, Iriſh, *and thoſe of the country where it is produced.* | | | | | | | | | | | |
| D. | | | | | | | | | | | |
| D *Eals, vocat.* { *Burgendorp, per* 120, | 12 | 0 | 0 | 3 | 8 | 8 | 8 | 3 | 3 | 0 | 0 |
| *Meabro, per* 120, | 4 | 0 | 0 | 1 | 2 | 10 | 16 | 1 | 1 | 0 | 0 |
| *Norway*, or *German, per* 120, | 5 | 0 | 0 | 1 | 8 | 7 | 10 | 1 | 6 | 3 | 0 |
| *Spruce, per* 120, | 15 | 0 | 0 | 4 | 5 | 10 | 10 | 3 | 18 | 9 | 0 |
| *No deals to be imported unleſs in* Britiſh *or* Iriſh *ſhips, or thoſe of the country of which they are the growth. Vide* Wood. | | | | | | | | | | | |
| *Dornix* { with caddas, *per* piece of 15 yards, | 1 | 10 | 0 | 0 | 8 | 7 | 1 | 0 | 7 | 10 | 10 |
| with ſilk, *per* piece of 15 yards, | 2 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| with wool, ditto ditto, | 1 | 5 | 0 | 0 | 7 | 1 | 17 $\frac{1}{2}$ | 0 | 6 | 6 | 15 |
| with thread, ditto ditto, | 1 | 0 | 0 | 0 | 5 | 8 | 14 | 0 | 5 | 3 | 0 |
| *French, per* yard, | 0 | 2 | 0 | 0 | 1 | 4 | 4 $\frac{9}{20}$ | 0 | 0 | 9 | 13 $\frac{1}{2}$ |
| *Down, per lb.* | 0 | 1 | 6 | 0 | 0 | 4 | 6 $\frac{7}{40}$ | 0 | 0 | 3 | 17 $\frac{5}{8}$ |
| *Durance*, or duretty, with thread, *per* yard, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| Ditto, with ſilk, *per* yard, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |

Almonds,

## MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Drugs from the place of their growth. | | | | | | | | | | | |
| Almonds, bitter, *per* 112 *lb.* | 2 | 0 | 0 | 0 | 7 | 9 | 0 | 0 | 6 | 9 | 12 |
| Aloes cicatrina, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Aloes epatica, *per lb.* | 0 | 2 | 0 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 1⅗ |
| Ambergreaſe, black or grey, *per oz. Troy,* | 3 | 0 | 0 | 0 | 11 | 7 | 10 | 0 | 10 | 2 | 8 |
| Aquafortis (for dyers uſe free) *per* bottle of four gallons, | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arſenic (for dyers uſe free) *per lb.* | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aſſa fœtida, *per lb.* | 0 | 1 | 2 | 0 | 0 | 2 | 14¼ | 0 | 0 | 2 | 7⅗ |
| Balſamum artificial, *per lb.* | 0 | 3 | 4 | 0 | 0 | 7 | 15 | 0 | 0 | 6 | 16 |
| Balſamum capaiva, *per lb.* | 0 | 2 | 6 | 0 | 0 | 8 | 7⅝ | 0 | 0 | 7 | 13⅜ |
| Balſamum natural, *per lb.* | 0 | 10 | 6 | 0 | 1 | 11 | 5 | 0 | 1 | 8 | 8 |
| Barbadoes tar, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Benjamin of all ſorts, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Black lead, *per* 112 *lb.* | 1 | 10 | 0 | 0 | 5 | 9 | 15 | 0 | 5 | 1 | 4 |
| Borax unrefined, *per lb.* | 0 | 3 | 4 | 0 | 0 | 7 | 15 | 0 | 0 | 6 | 16 |
| Borax refined, *per lb.* | 0 | 13 | 4 | 0 | 2 | 7 | 0 | 0 | 2 | 3 | 4 |
| Camphire unrefined, *per lb.* | 0 | 2 | 6 | 0 | 0 | 5 | 16¼ | 0 | 0 | 5 | 2 |
| Camphire refined, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Cantharides, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Capita papaverum, *per M.* | 0 | 5 | 0 | 0 | 1 | 4 | 15¼ | 0 | 1 | 3 | 6¾ |
| Caſtoreum, or beaver's cods, *per lb.* | 0 | 10 | 0 | 0 | 1 | 11 | 5 | 0 | 1 | 8 | 8 |
| Coral red or white, *per lb. in fragm.* | 0 | 3 | 4 | 0 | 0 | 7 | 15 | 0 | 0 | 6 | 16 |
| Coral whole unpoliſhed, *per lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Coral whole poliſhed, *per lb.* | 1 | 0 | 0 | 0 | 5 | [illegible] | 10 | 0 | 4 | 7 | 16 |







## MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Drugs from the place of their growth. | | | | | | | | | | | |
| Cubebs, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 3¾ | 0 | 0 | 1 | 3¾ |
| Cummin ſeed, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Cyprus powder, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Elephants teeth, *per* 112 *lb.* | 1 | 10 | 0 | 0 | 5 | 9 | 15 | 0 | 5 | 1 | 4 |
| Elephants teeth ſea cut, *per* 112 *lb.* | 0 | 13 | 4 | 0 | 2 | 7 | 0 | 0 | 2 | 3 | 4 |
| Elephants teeth ſea cut, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Ergot, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Euphorbium, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Flowers of ſulphur, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Flowers of ſulphur, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Frankincenſe, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Galbanum, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gall nuts, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Gall nuts, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gamboge, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gentian root, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Gentian root, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Ginger, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Ginger, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum ammoniac, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum arabic, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Gum arabic, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum dragon, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum elemi, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum guaiacum, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum kino, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum lac, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum myrrh, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum ſandarac, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum ſenega, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Gum tragacanth, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Hartſhorn, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Hartſhorn, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Hartſhorn ſhavings, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Hartſhorn ſhavings, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Hellebore, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Hermodactyls, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Indigo, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Ipecacuanha, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Jalap, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Lapis calaminaris, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Lapis calaminaris, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Lapis lazuli, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Lapis tutiæ, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Liquorice, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Liquorice, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Liquorice juice, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Liquorice juice, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Litharge, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Litharge, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Madder, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Madder, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Manna, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Mercury, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Mercury ſublimate, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Mercury ſweet, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Mithridate, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Mummy, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Muſk, *per oz. Troy,* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Myrobalans, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Nutmegs, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of almonds, *per* bottle of four gallons, | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Oil of anniſeed, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of bays, *per* bottle of four gallons, | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Oil of caſſia, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of cinnamon, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of cloves, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of lemons, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of mace, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of nutmegs, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of olives, *per* bottle of four gallons, | 0 | 5 | 0 | 0 | 0 | 11 | 12½ | 0 | 0 | 10 | 4 |
| Oil of olives, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of orange, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of rhodium, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of roſemary, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of ſpike, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oil of vitriol, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Opium, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Orpiment, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oſtrich feathers, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oſtrich feathers, ſea cut, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Oyſter ſhells, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Oyſter ſhells, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pearl aſhes, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Pearl aſhes, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pearl barley, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Pearl barley, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pearl ſhells, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Pearl ſhells, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pearl white, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pepper, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Pimento, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Quickſilver, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Rhubarb, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Saffron, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Sago, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Salep, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Salt of tartar, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Sarſaparilla, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Scammony, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Senna, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Shumach, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Shumach, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Snake root, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Spanish flies, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Spermaceti, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Spikenard, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Squills, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Storax, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Sugar candy, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Tacamahaca, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Tamarinds, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Terra japonica, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Tobacco, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Turmeric, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Turpentine, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Vitriol blue, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Vitriol green, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Vitriol white, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Wax, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Wood aſhes, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Wood aſhes, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Wood ſoot, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Wood ſoot, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |
| Yellow berries, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | 16⅘ | 0 | 0 | 0 | 15⅘ |

## MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Drugs from the place of their growth. Coriander-seeds, *per 112 lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 16 |
| Cortex elutheriæ, *per 112 lb.* | 1 | 10 | 0 | 0 | 8 | 4 | 11 1/2 | 0 | 7 | 8 | 0 1/2 |
| Cortex guaiaci, *per 112 lb.* | 3 | 0 | 0 | 0 | 11 | 7 | 10 | 0 | 10 | 2 | 8 |
| Cortex Peruvianus, or Jesuits bark, *per lb.* | 2 | 6 | 0 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 7 | 13 3/8 |
| Cortex limonum, vel aurantiorum, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 13 2/40 1/2 | 0 | 0 | 1 | 10 2/4 7/0 |
| Cortex tamarisci, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |
| Cream of tartar, (for dyers use free), *per 112 lb.* | 2 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cummin seeds, *per 112 lb.* | 1 | 13 | 4 | 0 | 6 | 5 | 10 | 0 | 5 | 8 | 0 |
| Dens apri, *per lb.* | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 6 | 2 7/10 |
| Dens equi marini, *per lb.* | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 6 | 2 7/10 |
| Eboris rasuræ, *per lb.* | 0 | 0 | 2 | 0 | 0 | 0 | 11 7/40 | 0 | 0 | 0 | 10 3/4 0 |
| Elleborus albus et niger, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |
| Essence of limons, *per lb.* | 0 | 6 | 8 | 0 | 1 | 10 | 7 | 0 | 1 | 8 | 9 |
| Euphorbium, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |
| Fennel seeds, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 0 2/5 |
| Franki cense, *per 112 lb.* | 0 | 12 | 0 | 0 | 2 | 3 | 18 | 0 | 2 | 0 | 9 3/5 |
| Gentiana, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 0 2/5 |
| Grains of Guinea, *per 112 lb.* | 1 | 10 | 0 | 0 | 5 | 9 | 15 | 0 | 5 | 1 | 4 |
| Grains of France, *per lb.* | 1 | 10 | 0 | 0 | 9 | 8 | 12 1/2 | 0 | 6 | 6 | 1 1/2 |
| Green ginger, *per lb.* | 0 | 2 | 0 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 1 3/5 |
| Guinea pepper, *per lb.* | 0 | 1 | 0 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 0 4/5 |
| Gum armoniac, *per lb.* | 0 | 1 | 0 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 0 4/5 |
| Gum guaiaci, *per lb.* | 0 | 4 | 0 | 0 | 0 | 9 | 6 | 0 | 0 | 8 | 3 1/5 |

## MERCHANDISE INWARDS

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Drugs from the place of their growth. | | | | | | | | | | | |
| Gum sandrake, *per lb.* | 1 | 8 | 0 | 0 | 0 | 5 | 2 | 0 | 4 | 9 | $2\frac{3}{5}$ |
| Gum serapinum, *per lb.* | 0 | 1 | 6 | 0 | 0 | 3 | $9\frac{3}{4}$ | 0 | 0 | 3 | $1\frac{1}{5}$ |
| Horns of harts or ſtags, *per* hundred, | 1 | 10 | 0 | 0 | 5 | 9 | 15 | 0 | 5 | 1 | 4 |
| Incenſe, or olibanum, *per* 112 *lb.* | 5 | 0 | 0 | 0 | 5 | 4 | 10 | 0 | 7 | 0 | 0 |
| Julep, *per lb.* | 0 | 4 | 0 | 0 | 0 | 9 | 6 | 0 | 0 | 8 | $3\frac{1}{5}$ |
| Manna, *per lb.* | 0 | 2 | 6 | 0 | 0 | 5 | $6\frac{1}{4}$ | 0 | 0 | 5 | 2 |
| Mercury præcipitat. *per lb.* | 0 | 6 | 8 | 0 | 1 | 3 | 0 | 0 | 1 | 1 | 12 |
| Mercury ſublimat. *per lb.* | 0 | 3 | 0 | 0 | 0 | 6 | $9\frac{1}{2}$ | 0 | 0 | 6 | $2\frac{2}{5}$ |
| Muſk, *per oz. Troy,* | 2 | 0 | 0 | 0 | 7 | 9 | 0 | 0 | 6 | 9 | 12 |
| Muſk-cods *per* dozen, | 2 | 0 | 0 | 0 | 7 | 9 | 0 | 0 | 6 | 9 | 12 |
| Myrrha, *per lb.* | 0 | 3 | 0 | 0 | 0 | 6 | $9\frac{1}{2}$ | 0 | 0 | 6 | $2\frac{2}{5}$ |
| Nardus celtica, *per* 112 *lb.* | 5 | 10 | 0 | 1 | 1 | 8 | 8 | 0 | 19 | 0 | $9\frac{3}{5}$ |
| Nitrum, *per lb.* | 0 | 2 | 0 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | $1\frac{3}{5}$ |
| Nutmegs condited, *per lb.* | 0 | 4 | 0 | 0 | 0 | 9 | 6 | 0 | 0 | 8 | $3\frac{1}{5}$ |
| Opium, *per lb.* | 0 | 10 | 0 | 0 | 1 | 11 | 5 | 0 | 1 | 8 | 8 |
| Oil of almonds, *per lb.* | 0 | 1 | 0 | 0 | 0 | 2 | $6\frac{1}{2}$ | 0 | 0 | 2 | $0\frac{4}{5}$ |
| Oil of amber, *per lb.* | 0 | 10 | 0 | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 3 |
| Oil of aniſe, *per lb.* | 0 | 5 | 0 | 0 | 1 | 4 | $5\frac{1}{4}$ | 0 | 1 | 3 | $6\frac{3}{4}$ |
| Oil of cinnamon, *per oz. Troy,* | 0 | 5 | 0 | 0 | 1 | 4 | $5\frac{1}{4}$ | 0 | 1 | 3 | $6\frac{3}{4}$ |
| Oil of juniper, *per lb.* | 0 | 2 | 0 | 0 | 0 | 6 | $1\frac{1}{10}$ | 0 | 0 | 6 | $2\frac{7}{10}$ |
| Oil of mace, *per lb.* | 0 | 6 | 0 | 0 | 1 | 1 | 9 | 0 | 1 | 0 | $4\frac{4}{5}$ |
| Oil of roſemary, *per lb.* | 0 | 8 | 0 | 0 | 1 | 6 | 2 | 0 | 1 | 4 | $6\frac{2}{5}$ |
| Oil of thyme, *per lb.* | 0 | 5 | 0 | 0 | 1 | 4 | $5\frac{1}{4}$ | 0 | 1 | 3 | $6\frac{3}{4}$ |

Drugs

MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Drugs from the place of their growth. | | | | | | | | | | | |
| Oil of olives, *per tun,* | 2 | 0 | 0 | 0 | 7 | 9 | 0 | 0 | 6 | 9 | 12 |
| Oil of olives, *per gallon,* | 0 | 0 | 4 | 0 | 0 | 0 | $1\frac{1}{5}$ | 0 | 0 | 0 | $0\frac{4}{5}$ |
| Oil of olives, *per flaſk,* | 0 | 0 | 1 | 0 | 0 | 0 | $0\frac{3}{10}$ | 0 | 0 | 0 | $0\frac{1}{5}$ |
| Oil of olives, *per lb.* | 0 | 0 | 0 | 0 | 0 | 0 | $0\frac{3}{4}$ | 0 | 0 | 0 | $0\frac{3}{5}$ |
| Oil of vitriol, *per lb.* | 0 | 0 | 2 | 0 | 0 | 0 | $1\frac{1}{2}$ | 0 | 0 | 0 | $1\frac{1}{5}$ |
| Oil of vitriol, *per gallon,* | 0 | 0 | 4 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | $2\frac{2}{5}$ |
| Oil of vitriol, *per flaſk,* | 0 | 0 | 1 | 0 | 0 | 0 | $0\frac{3}{4}$ | 0 | 0 | 0 | $0\frac{3}{5}$ |
| Oil of vitriol, *per lb.* | 0 | 0 | 0 | 0 | 0 | 0 | $0\frac{1}{2}$ | 0 | 0 | 0 | $0\frac{2

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| Drugs from the place of their growth. 3 E 2 — Oil of turpentine, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 0 2/5 |
| Oil of vitriol, *per lb.* | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 1 7/20 |
| Orange, jeſſamine, or other perfumed oils, not otherwiſe rated, *per lb.* | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 3 | 6 3/4 |
| Chemical oils not otherwiſe rated, *per lb.* | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 6 | 2 7/10 |
| Poppy-ſeeds, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |
| Prunes of Brunolia, *per lb.* | 0 | 1 | 0 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 0 4/5 |
| Quickſilver, | 0 | 3 | 0 | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 6 | 2 2/5 |
| Radix ſerpentariæ, *per lb.* | 0 | 2 | 6 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 7 | 3 3/8 |
| Red lead, *per* 112 *lb.* | 0 | 16 | 8 | 0 | 3 | 2 | 15 | 0 | 2 | 10 | 0 |
| Sal Alkali, *per lb.* | 0 | 4 | 0 | 0 | 0 | 9 | 6 | 0 | 0 | 8 | 3 1/5 |
| Sal Nitre, *per lb.* | 0 | 1 | 6 | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 1 1/5 |
| Sal Prunellæ, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | 13 2/4 1/20 | 0 | 0 | 1 | 0 2/4 1/20 |
| Sal Tartari, *per lb.* | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 1 7/20 |
| Sal Vitrioli, *per lb.* | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 1 7/20 |
| Saſſafras, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 10 | 0 | 3 | 4 | 6 |
| Sena, *per lb.* | 0 | 2 | 6 | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 5 | 2 |
| Seeds for gardens, of all ſorts, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |
| Sperma ceti fine, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 12 1/2 | 0 | 0 | 10 | 4 |
| Sperma ceti coarſe, *per* 112 *lb.* | 4 | 0 | 0 | 0 | 15 | 6 | 0 | 0 | 13 | 7 | 4 |
| Spikenard, *per lb.* | 0 | 6 | 8 | 0 | 1 | 3 | 10 | 0 | 1 | 1 | 12 |
| Sulphur vivum, *per lb.* | 0 | 0 | 8 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 7 1/5 |

E.

East-India goods, which pay duty ad valorem.

| | Rates. l. | s. | d. | Duties paid on importation. l. | s. | d. | 20ths | Duties repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Edging* for hats, or caddas, *per* dozen, | 0 | 5 | 6 | 0 | 1 | 3 | $15\frac{32}{40}$ | 0 | 1 | 2 | $4\frac{5}{8}$ |
| *Elephants* teeth, *per cwt.* | 4 | 0 | 0 | 1 | 2 | 10 | 16 | 1 | 1 | 0 | 0 |
| *Enamel, per lb.* | 0 | 4 | 0 | 0 | 1 | 7 | $8\frac{8}{5}$ | 0 | 1 | 5 | 14 |
| *Beſides for every lb. of crown, plate, or flint-glaſs,* | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Ditto of green or other glaſs,* | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| China ware, *per* groſs, value at the ſale of | 100 | 0 | 0 | 39 | 19 | 7 | $11\frac{8}{4}$ | 37 | 18 | 7 | $15\frac{3}{5}$ |
| Cowries, *per* ditto, | 100 | 0 | 0 | 20 | 14 | 5 | $2\frac{23}{40}$ | 25 | 0 | 9 | $14\frac{6}{5}$ |
| *Diamonds, pearls, rubies,* &c. *free.* | | | | | | | | | | | |
| Dimities flowered or ſtitched, ſheets or waiſtcoats, *per* | 100 | 0 | 0 | 26 | 3 | 5 | $19\frac{8}{10}$ | 26 | 17 | 4 | $0\frac{8}{2}$ |
| more the 15 *per* | 100 | 0 | 0 | 14 | 8 | 0 | 0 | 14 | 5 | 0 | 0 |
| Drugs manufactured, *per* | 100 | 0 | 0 | 33 | 12 | 7 | $10\frac{3}{4}$ | 31 | 2 | 3 | $9\frac{3}{8}$ |
| Drugs unmanufactured, *per* | 100 | 0 | 0 | 26 | 6 | 6 | 3 | 24 | 12 | 8 | 9 |
| Goods for dyers uſe unmanufactured, *per* | 100 | 0 | 0 | 17 | 10 | 11 | 0 | 15 | 12 | 11 | $4\frac{8}{2}$ |
| Rough mother of pearl-ſhells, tutenage, *&c. per* | 100 | 0 | 0 | 23 | 18 | 7 | $13\frac{8}{4}$ | 22 | 3 | 8 | $6\frac{8}{4}$ |
| Lacquered ware, *per* | 100 | 0 | 0 | 43 | 0 | 0 | 0 | 40 | 12 | 6 | 0 |
| Goods manufactured, *viz.* aggats, arangos, cornelians, fans, mangos, mother of pearl counters, prints, roſewood tables, ſago, ſey, *&c.* | 100 | 0 | 0 | 31 | 14 | 2 | $10\frac{8}{2}$ | 30 | 2 | 11 | $10\frac{8}{1}$ |
| Goods for dyers uſe manufactured, *per* | 100 | 0 | 0 | 26 | 13 | 0 | 0 | 24 | 19 | 4 | 0 |
| Muſlin and white callicoes, flowered or ſtitched, | 100 | 0 | 0 | 29 | 0 | 11 | 0 | 27 | 15 | 2 | 0 |
| More 15 *per cent.* on the groſs ſale, | 0 | 0 | 0 | 14 | 5 | 0 | 0 | 14 | 5 | 0 | 0 |
| Tea, *per* | 100 | 0 | 0 | 23 | 18 | 7 | $13\frac{8}{4}$ | 0 | 0 | 0 | 0 |
| and for the inland duty, *per* | 100 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wax candles, *per* 100 *lb.* weight, at 1 *s. per lb.* | 5 | 0 | 0 | 0 | 14 | 11 | $12\frac{8}{2}$ | 0 | 14 | 7 | 2 |
| *Beſides exciſe, at* 8 *d. per lb.* | 0 | 0 | 0 | 3 | 6 | 8 | 0 | 0 | 0 | 0 | 0 |

F.

F.

| | | Rates | | | Duties Paid on importation. | | | | Duties Paid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| | FIſh of all kinds taken and imported by Britiſh *free.* | | | | | | | | | | | |
| | *Flax imported in* Britiſh *or* Iriſh *ſhips, free.* | | | | | | | | | | | |
| *Furs, vocat.* | Ermins, the timber, of 40 ſkins, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Badgers ſkins, *per* piece, | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/10 | 0 | 0 | 5 | 3 1/2 |
| | Bears ſkins, black or red, *per* piece, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | Bears ſkins, white *per* piece, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Beaver ſkins, the whole piece, | 0 | 2 | 6 | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 4 | 6 1/10 3/10 |
| | Beaver wombs, the piece, | 0 | 1 | 8 | 0 | 0 | 4 | 15 3/4 | 0 | 0 | 4 | 6 1/4 |
| | Budge Black tawed, *per* dozen, | 1 | 6 | 8 | 0 | 6 | 4 | 12 | 0 | 5 | 9 | 0 |
| | Budge Black untawed, *per* hundred, | 3 | 10 | 0 | 0 | 16 | 9 | 1 1/2 | 0 | 15 | 1 | 2 1/2 |
| | Budge Navern, *per* 100 legs | 0 | 8 | 4 | 0 | 1 | 11 | 18 3/4 | 0 | 1 | 9 | 11 1/4 |
| | Budge Poults, *per* fur, of four pains, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | Budge Rumney, *per* 100 legs, | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| | Budge White, tawed, *per* hundred, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Calaber Seaſoned, *per* pain, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | Calaber Stag, *per* pain, | 0 | 12 | 6 | 0 | 2 | 11 | 18 1/8 | 0 | 2 | 8 | 6 7/8 |
| | Calaber Tawed, the timber of 40 ſkins, | 0 | 8 | 0 | 0 | 1 | 10 | 19 1/5 | 0 | 1 | 8 | 14 |
| | Calaber Untawed, ditto, ditto, | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| | Cats Skins, *per* 100, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Cats Poults, *per* ditto, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | Cats Wombs, *per* pain, | 0 | 6 | 3 | 0 | 1 | 5 | 19 8/10 | 0 | 1 | 4 | 3 7/10 |
| | Fitches *per* timber, of 40 ſkins, | 0 | 13 | 4 | 0 | 3 | 2 | 6 | 0 | 2 | 10 | 10 |
| | Fitches *per* pain or mantle, | 0 | 2 | 6 | 0 | 0 | 1 | 18 1/8 | 0 | 0 | 8 | 6 1/4 |

*Furs,*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths |
| *Furs*, vocat. | Foxes, *viz.* the black fox skin, | 10 | 0 | 0 | 2 | 7 | 10 | 10 | 2 | 3 | 1 | 10 |
| | the ordinary skin, | 0 | 1 | 4 | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 3 | 9 |
| | the pain or mantle, | 0 | 15 | 0 | 0 | 3 | 7 | 1 3/4 | 0 | 3 | 2 | 16 1/4 |
| | Wombs, poults, or pieces, *per* pain, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| | Foynes, *viz.* Backs, *per* dozen, | 0 | 13 | 4 | 0 | 3 | 2 | 6 | 0 | 2 | 10 | 10 |
| | Poults, *per* hundred, | 1 | 6 | 8 | 0 | 6 | 4 | 12 | 0 | 5 | 9 | 0 |
| | Raw, *per* piece, | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 2 | 11 3/4 |
| | Tails, *per* pain or mantle, | 0 | 12 | 6 | 0 | 2 | 11 | 18 1/8 | 0 | 2 | 8 | 6 7/8 |
| | with tails, *per* piece, | 0 | 3 | 4 | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 8 | 12 1/2 |
| | without tails, *per* piece, | 0 | 4 | 0 | 0 | 0 | 11 | 9 4/5 | 0 | 0 | 10 | 7 |
| | seasoned wombs, *per* pain, | 1 | 6 | 8 | 0 | 6 | 4 | 12 | 0 | 5 | 9 | 0 |
| | Stag wombs, *per* pain, | 0 | 15 | 0 | 0 | 3 | 7 | 1 3/4 | 0 | 3 | 2 | 16 1/4 |
| | Grays tawed, *per* timber, of 40 skins, | 0 | 12 | 6 | 0 | 2 | 11 | 18 1/8 | 0 | 2 | 8 | 6 7/8 |
| | untawed, *per* ditto, | 0 | 8 | 4 | 0 | 1 | 11 | 18 3/4 | 0 | 1 | 9 | 11 1/4 |
| | Black Jennets, raw, *per* skin, | 0 | 12 | 6 | 0 | 2 | 11 | 18 1/8 | 0 | 2 | 8 | 6 7/8 |
| | Ditto, seasoned, *per* skin, | 0 | 16 | 8 | 0 | 3 | 11 | 17 1/2 | 0 | 3 | 7 | 2 1/2 |
| | Grey ditto, raw, *per* skin, | 0 | 3 | 0 | 0 | 0 | 8 | 12 7/20 | 0 | 0 | 7 | 15 1/4 |
| | Ditto, seasoned, *per* skin, | 0 | 4 | 0 | 0 | 0 | 11 | 9 4/5 | 0 | 0 | 10 | 7 |
| | Leopard's skins, *per* piece, | 1 | 5 | 0 | 0 | 5 | 11 | 16 3/4 | 0 | 5 | 4 | 13 3/4 |
| | wombs, *per* pain, | 5 | 0 | 0 | 1 | 3 | 11 | 5 | 1 | 1 | 6 | 15 |
| | Martrons, *per* timber of forty skins, | 10 | 0 | 0 | 2 | 7 | 10 | 10 | 2 | 3 | 1 | 10 |
| | Ditto, *per* pain or mantle, | 9 | 0 | 0 | 2 | 3 | 1 | 1 | 1 | 18 | 9 | 15 |
| | Ditto poults, *per* pain or mantle, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/4 |

## MERCHANDISE INWARDS.

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Furs, vocat.* | Martrons, gills, *per* timber of forty ſkins, | 0 | 12 | 0 | 0 | 2 | 10 | $9\frac{2}{5}$ | 0 | 2 | 7 | 1 |
| | Ditto tails, *per* hundred, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Miniver, *per* mantle, | 0 | 13 | 4 | 0 | 3 | 2 | 6 | 0 | 2 | 10 | 10 |
| | Minks tawed, *per* timber, | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 0 | 17 | 3 | 0 |
| | Ditto untawed, *per* timber, | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 5 |
| | Moles ſkins, *per* dozen, | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{2}{4}\frac{9}{0}$ | 0 | 0 | 1 | $5\frac{7}{8}$ |
| | Otters ſkins, *per* piece, | 0 | 5 | | 0 | 1 | 2 | $7\frac{3}{4}$ | 0 | 1 | 0 | $18\frac{3}{4}$ |
| | Ounce ſkins, *per* piece, | 0 | 12 | 6 | 0 | 2 | 11 | $18\frac{1}{8}$ | 0 | 2 | 8 | $6\frac{7}{8}$ |
| | Sables of all ſorts, *per* timber, | 3 | 0 | 0 | 7 | 3 | 7 | 10 | 6 | 9 | 4 | 10 |
| | Wolverings, *per* piece, | 0 | 12 | 6 | 0 | 2 | 11 | $18\frac{1}{8}$ | 0 | 2 | 8 | $6\frac{7}{8}$ |
| | Wolves ſkins untawed, | 1 | 3 | 0 | 0 | 5 | 6 | $1\frac{7}{2}\frac{7}{0}$ | 0 | 4 | 11 | $10\frac{1}{4}$ |
| | *All unrated* furs, *for every* 20 s. *value on oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | *If any of the above* ſkins, *or other* furs, *be tawed, they are prohibited; and otherwiſe dreſſed, to pay more for every* 20 s. *value, upon oath*, — | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Fuſtians.* | *Amſterdam, Holland*, or *Dutch*, *per* piece, containing $2\frac{1}{2}$ pieces of 15 yards to the half-piece, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| | *Barmittians*, *per* piece, containing two half-pieces, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| | *Cullen* fuſtians, *per* ditto, ditto, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| | *Holmes* and *Bevernex* fuſtians, *per* bale of 45 half-pieces, | 80 | 0 | 0 | 15 | 8 | 0 | 0 | 13 | 10 | 0 | 0 |
| | Ditto, *per* piece of two half-pieces, | 3 | 14 | 0 | 0 | 14 | 2 | $18\frac{4}{5}$ | 0 | 12 | 5 | 17 |
| | *Naples* fuſtians, *viz.* Tripe or Velure plain, the half-piece containing $7\frac{1}{2}$ yards, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| | Tripe or Velure plain, *per* yard, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |

*Fuſtians.*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Fuſtians.* | *Sparta* velvet, *per* yard, | 0 | 16 | 0 | 0 | 3 | 0 | 19 7/8 | 0 | 2 | 8 | 8 |
| | *Jean* fuſtians, *per* piece of 2½ pieces | 3 | 7 | 0 | 0 | 12 | 10 | 15 3/5 | 0 | 11 | 5 | 13 1/2 |
| | *Milan* fuſtians, *per* piece of two half-pieces, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| | *Auguſta* fuſtians, *per* ditto ditto, | 4 | 10 | 0 | 0 | 17 | 3 | 18 | 0 | 15 | 2 | 5 |
| | Ditto with ſilk, *per* yard, | 0 | 8 | 0 | 0 | 2 | 3 | 9 3/5 | 0 | 2 | 1 | 4 |
| | of *Wezel*, *per* piece, containing two half-pieces, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| | **G.** | | | | | | | | | | | |
| G*arnets*, | ſmall, rough, *per lb.* | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| | ſmall or great, if cut, *per lb.* | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| | ditto of the *Eaſt Indies*, *per lb.* | 3 | 0 | 0 | 1 | 2 | 9 | 12 | 1 | 1 | 4 | 10 |
| *Glue, per cwt.* | | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| *Gloves of* | *Bridges*, *per* groſs of 12 dozen, | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| | *Canary*, *Milan*, or *Venice*, plain, *per* dozen of pairs, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| | ditto, wrought with gold or ſilver, *per* dozen, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| | *French*, plain, *per* groſs, | 2 | 10 | 0 | 1 | 13 | 10 | 2 1/2 | 1 | 0 | 1 | 17 1/2 |
| | ditto wrought with gold or ſilver, *per* dozen pairs, | 4 | 0 | 0 | 2 | 14 | 1 | 16 | 1 | 12 | 3 | 0 |
| | *Spaniſh* plain, *per* dozen pairs, | 0 | 15 | 0 | 0 | 2 | 10 | 13 | 0 | 2 | 6 | 7 1/2 |
| | ſilk, knit, *per* dozen pairs, | 2 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| | *More for every* lb. *of Vandon the dozen pairs*, | 0 | 0 | 0 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 |
| | *More for leather for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Glovers clippings, per* 112 *lb.* | | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| *Gold foil, per* ſmall groſs, | | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |





MERCHANDISE INWARDS.

Duties Paid on importation. Duties Repaid on exportation.

## MERCHANDISE INWARDS.

| | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Gold paper, per* ſmall groſs, | 0 | 13 | 4 | 0 | 3 | 2 | 6 | 0 | 0 | 0 | 0 |
| Sugar-candy, brown, *per* 112 *lb.* | 10 | 0 | 0 | 2 | 8 | 6 | 0 | 2 | 3 | 9 | 0 |
| ditto from the *Eaſt Indies,* | 10 | 0 | 0 | 4 | 6 | 0 | 0 | 4 | 1 | 3 | 0 |
| ditto, white, *per* 112 *lb.* | 15 | 0 | 0 | 3 | 12 | 9 | 0 | 3 | 5 | 7 | 10 |
| ditto from the *Eaſt Indies,* | 15 | 0 | 0 | 6 | 9 | 0 | 0 | 6 | 1 | 10 | 10 |
| *Muſcovadoes, per* 112 *lb.* | 4 | 0 | 0 | 0 | 19 | 4 | 16 | 0 | 17 | 6 | 0 |
| refined double or ſingle, in loaves, *per cwt.* | 17 | 0 | 0 | 4 | 2 | 5 | 8 | 3 | 14 | 4 | 10 |
| St *Thome* and *Pannelles, per cwt.* | 2 | 0 | 0 | 0 | 9 | 8 | 8 | 0 | 8 | 9 | 0 |
| white, *per cwt.* | 7 | 6 | 8 | 1 | 15 | 4 | 16 | 2 | 19 | 7 | 0 |
| ditto from the *Eaſt Indies,* | 7 | 6 | 8 | 3 | 3 | 0 | 16 | 2 | 19 | 7 | 0 |
| ditto from the *Britiſh* plantations, | 5 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 18 | 8 | 10 |
| brown, from the *Eaſt Indies,* | 4 | 0 | 0 | 1 | 14 | 4 | 16 | 1 | 12 | 6 | 0 |
| Sugar, brown, and *Muſcovadoes,* from the *Britiſh* plantations, | 1 | 10 | 0 | 0 | 6 | 3 | 18 | 0 | 5 | 7 | 7 |
| *If exported in twelve months, all* ſugar *of the* Britiſh *plantations draws back the whole duty, without any diſcount whatever.* | | | | | | | | | | | |
| Almonds, *per cwt.* | 6 | 0 | 0 | 2 | 0 | 4 | 4 | 1 | 17 | 0 | 0 |
| Anniſe-ſeeds, *per cwt.* | 3 | 0 | 0 | 1 | 0 | 2 | 2 | 0 | 18 | 9 | 0 |
| Cinnamon, *per lb.* | 0 | 6 | 8 | 0 | 3 | 8 | $17\frac{1}{5}$ | 0 | 3 | 4 | $15\frac{3}{5}$ |
| Cloves, *per lb.* | 0 | 4 | 0 | 0 | 2 | 2 | $18\frac{1}{10}$ | 0 | 2 | 0 | $3\frac{3}{5}$ |
| Currants, *per cwt.* | 6 | 0 | 0 | 1 | 2 | 1 | 7 | 1 | 0 | 7 | 7 |
| Dates, *per cwt.* | 6 | 0 | 0 | 2 | 0 | 4 | 4 | 1 | 17 | 6 | 0 |
| Figs, *per cwt.* | 1 | 13 | 4 | 0 | 11 | 2 | 10 | 0 | 10 | 5 | 0 |
| Ginger of the *Eaſt Indies, per lb.* | 0 | 3 | 0 | 0 | 1 | 0 | $2\frac{1}{10}$ | 0 | 0 | 11 | 3 |

## MERCHANDISE INWARDS.

| | | Rates. | | | Duties paid on importation. | | | | Duties repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d* | 20ths |
| *Grocery wares, viz.at.* | Ginger of the *British West Indies, per* 112 *lb.* | 1 | 0 | 0 | 0 | 9 | 6 | 4 | 0 | 9 | 0 | 10 |
| | Ginger of the foreign *West Indies, per lb.* | 0 | 1 | 4 | 0 | 0 | 5 | 7 | 0 | 0 | 5 | 0 |
| | Liquorice, *per* 112 *lb.* | 1 | 10 | 0 | 1 | 4 | 9 | 6 | 1 | 4 | 0 | 15 |
| | ditto in powder, *per* 112 *lb.* | 2 | 0 | 0 | 2 | 4 | 8 | 8 | 2 | 3 | 9 | 0 |
| | Mace, *per lb.* | 0 | 6 | 0 | 0 | 3 | 6 | $7\frac{12}{15}$ | 0 | 3 | 2 | $5\frac{7}{15}$ |
| | Nutmegs, *per lb.* | 0 | 3 | 0 | 0 | 1 | 8 | $3\frac{7}{10}$ | 0 | 1 | 6 | $2\frac{12}{15}$ |
| | Pepper, imported directly from the place of its growth in *British* bottoms, *per lb.* to be lodged in warehouses, | 0 | 1 | 8 | 0 | 0 | 1 | $9\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| | From thence taken for home consumpt, to pay | 0 | 0 | 0 | 0 | 0 | 4 | $2\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| | *May be imported to* London *only.* | | | | | | | | | | | |
| | Pimento of and from the *British* plantations, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | $1\frac{23}{40}$ | 0 | 0 | 1 | $1\frac{7}{8}$ |
| | Plums, dried, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | $1\frac{23}{40}$ | 0 | 0 | 1 | $1\frac{7}{8}$ |
| | Prunes, *French*, *per* 112 *lb.* | 0 | 15 | 0 | 0 | 10 | 10 | $16\frac{3}{4}$ | 0 | 6 | 9 | $10\frac{1}{4}$ |
| | ditto, not *French*, *per* 112 *lb.* | 0 | 15 | 0 | 0 | 5 | 0 | $10\frac{1}{5}$ | 0 | 4 | 8 | 5 |
| | Raisins, great, *per* 112 *lb.* | 1 | 10 | 0 | 0 | 13 | 2 | $3\frac{1}{2}$ | 0 | 12 | 5 | $11\frac{1}{2}$ |
| | Raisins, of the sun, *per cwt.* | 2 | 0 | 0 | 0 | 16 | 0 | 18 | 0 | 15 | 1 | 10 |
| | Raisins, of *Lipra* or *Belvedera*, *per cwt.* | 0 | 11 | 0 | 0 | 7 | 8 | $3\frac{19}{20}$ | 0 | 7 | 5 | $1\frac{3}{4}$ |
| | Raisins, of *Smyrna*, black, *per cwt.* | 1 | 0 | 0 | 0 | 10 | 3 | 9 | 0 | 9 | 9 | 15 |
| | Raisins, of ditto, red, *per cwt.* | 1 | 0 | 0 | 0 | 10 | 3 | 9 | 0 | 9 | 9 | 15 |
| | Raisins, of all other places not formerly rated, *per cwt.* | 0 | 10 | 0 | 0 | 7 | 4 | $14\frac{1}{2}$ | 0 | 7 | 1 | $10\frac{1}{2}$ |
| | Raisins, *More if in a foreign bottom for every* 20 *s. value of the above rates,* | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| **H** | | | | | | | | | | | |
| *Hair of* Camels, *per lb.* | 0 | 3 | 0 | 0 | 0 | 6 | $18\frac{3}{5}$ | 0 | 0 | 6 | $14\frac{3}{5}$ |
| *Hair of* Black cattle, *per* 112 *lb.* | 1 | 10 | 0 | 0 | 7 | 2 | $3\frac{1}{2}$ | 0 | 6 | 5 | $12\frac{1}{2}$ |
| *Hair of* Elks for saddles, *per* 112 *lb.* | 0 | 12 | 6 | 0 | 2 | 4 | $17\frac{1}{2}$ | 0 | 2 | 1 | $6\frac{1}{2}$ |
| *Hair of* Goats, *per lb.* | 0 | 1 | 2 | 0 | 0 | 2 | $13\frac{9}{10}$ | 0 | 0 | 2 | $7\frac{1}{2}\frac{1}{0}$ |
| *Hair of* Horſe, *per lb.* | 0 | 2 | 6 | 0 | 0 | 7 | $3\frac{5}{8}$ | 0 | 0 | 6 | $9\frac{7}{8}$ |
| *Hair of* Human for perukes, *per lb.* | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| *Hair of* for bottoms for ſieves, *per* groſs of hair, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| *Handkerchiefs, per* dozen, | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| *Beſides if made of ſilk, for every dozen,* | 0 | 5 | 0 | 0 | 5 | 7 | 10 | 0 | 5 | 7 | 10 |
| *Beſides if made of ſilk, for every pound weight,* | 0 | 10 | 0 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 |
| *Hat-bands, per* groſs, | 0 | 5 | 0 | 0 | 2 | 4 | $8\frac{1}{2}$ | 0 | 2 | 3 | 0 |
| *Hemp, vocat.* Cullen or ſteel hemp, and all other kinds dreſſed, *per cwt.* | 10 | 0 | 0 | 1 | 18 | 6 | 0 | 1 | 13 | 9 | 0 |
| *Hemp, vocat.* Short dreſſed, *per cwt.* | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| *Hemp, vocat.* Spruce, *Muſcovia,* and all other rough hemp, *per cwt.* | 0 | 13 | 4 | 0 | 3 | 2 | 6 | 0 | 2 | 10 | 10 |
| *Hemp, vocat.* *Of* Ireland *and the* Britiſh *plantations free.* | | | | | | | | | | | |
| *Hemp, vocat.* *The* hemp *to be imported in no other than* Britiſh *bottoms, or of the country of which it is the produce.* | | | | | | | | | | | |
| *Hempſeed, per* laſt, | 1 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | 0 | 0 |
| *More for every* 20 *s. value upon oath,* | 0 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| *Hides, vocat.* Buff hides, *per* piece, | 0 | 10 | 0 | 0 | 3 | 9 | 12 | 0 | 3 | 6 | 15 |
| *Hides, vocat.* *And beſides for every pound weight,* | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 4 | $13\frac{1}{2}$ |
| *Hides, vocat.* Cow or horſe hides in the hair, *per* piece, | 0 | 2 | 6 | 0 | 0 | 7 | $3\frac{5}{8}$ | 0 | 0 | 6 | $9\frac{1}{8}$ |

| | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20 |
| *Hides, vocat.* Cow or horſe hides tanned, *per* piece, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| *And for every pound weight,* | 0 | 0 | 0 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 5/8 |
| Cow-hides of *Barbary* and *Muſcovy*, *per* piece, | 0 | 2 | 6 | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 6 | 9 3/8 |
| *And beſides, if dreſſed in oil,* per lb. | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 4 | 13 1/4 |
| *And beſides, if tanned,* per lb. | 0 | 0 | 0 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 3/4 |
| *And beſides, if tawed,* per hide, | 0 | 0 | 0 | 0 | 3 | 6 | 0 | 0 | 2 | 4 | 0 |
| *India* hides, *per* piece, | 0 | 4 | 2 | 0 | 0 | 11 | 19 3/8 | 0 | 0 | 10 | 15 5/8 |
| *And beſides, if dreſſed in oil,* per lb. | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 4 | 13 1/4 |
| *And beſides, if tanned,* per lb. | 0 | 0 | 0 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 3/4 |
| *And beſides, if tawed,* per hide, | 0 | 0 | 0 | 0 | 3 | 6 | 0 | 0 | 2 | 4 | 0 |
| Of horſes, mares, and geldings, tawed, *for every* 20 s. *of their value upon oath,* | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *And beſides for every* hide, | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 4 | 0 |
| Loſh hides, *per* piece, | 0 | 5 | 0 | 0 | 1 | 10 | 16 | 0 | 1 | 9 | 7 1/2 |
| *And beſides for every pound weight,* | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 4 | 13 1/4 |
| Red or *Muſcovia* hides, tanned, coloured, or uncoloured, *per* hide, | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| *Beſides for every pound weight,* | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 2 | 0 |
| *All other* hides, *and pieces of* hides *not before rated, for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *And beſides, if tanned,* per lb. | 0 | 0 | 0 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 3/4 |
| *And beſides, if dreſſed in oil,* per lb. | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 4 | 13 1/4 |
| *And beſides, if tawed,* per hide, | 0 | 0 | 0 | 0 | 3 | 6 | 0 | 0 | 2 | 4 | 0 |
| *All other* hides *in the hair, or undreſſed, half cuſtom.* | | | | | | | | | | | |
| *Honey, per* barrel, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |

*Hoops*

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Hoops* from the *Britiſh* plantations free. | | | | | | | | | | | |
| *Hops per cwt.—no drawback to* Ireland, | 15 | 0 | 0 | 5 | 4 | 6 | 0 | 3 | 9 | 4 | 10 |
| *Horſes* or mares, *per* piece, | 10 | 0 | 0 | 1 | 18 | 6 | 0 | 1 | 13 | 9 | 0 |
| I. | | | | | | | | | | | |
| INcle unwrought or ſhort ſpinnel, *per lb. of the manufacture of any place not belonging to* Great Britain, *in lieu of all other duties, pay* per lb. *by* 24*th* Geo. II. | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Incle* wrought, *per* dozen pounds, | 8 | 0 | 0 | 1 | 5 | 8 | 16 | 1 | 1 | 11 | 4 |
| *Indico* of *Turkey*, *Weſt Indies*, *Britiſh* plantations, free. | | | | | | | | | | | |
| *Ink* for printers, *per cwt.* | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| *Iron, vocat.* *Amys*, *Spaniſh*, *Spruce*, and *Swediſh*, *imported in foreign built ſhips*, per *ton*, | 7 | 0 | 0 | 2 | 17 | 10 | 13 | 2 | 14 | 6 | 15 |
| *Ditto in* Britiſh *bottoms*, *by* Britiſh *ſailors*, | 7 | 0 | 0 | 2 | 8 | 6 | 3 | 2 | 5 | 2 | 5 |
| *No drawback*, *if exported to* America, per 9*th* Anne. | | | | | | | | | | | |
| Rod iron, *per cwt.* | 1 | 0 | 0 | 0 | 8 | 6 | 9 | 0 | 8 | 0 | 15 |
| Ditto, from *Ireland*, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| Ditto, under $\frac{3}{4}$ of an inch ſquare, *per cwt.* | 1 | 0 | 0 | 0 | 8 | 6 | 9 | 0 | 8 | 0 | 15 |
| Unwrought, of *Ireland*, *per* ton, containing 20 *cwt.* of 112 *lb.* | 7 | 0 | 0 | 1 | 6 | 11 | 8 | 1 | 3 | 7 | 10 |
| Ditto of all other places, *per* ton,—in *Britiſh* ſhips, | 7 | 0 | 0 | 2 | 8 | 6 | 3 | 2 | 5 | 2 | 5 |
| in foreign ſhips, | 7 | 0 | 0 | 2 | 17 | 10 | 13 | 2 | 14 | 6 | 15 |
| Iron wares manufactured, not otherwiſe rated nor prohibited, *per* 112 *lb.* | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 3 | 6 | 9 |
| *Beſides* *for kettles*, per *piece*, | 0 | 0 | 0 | 0 | 1 | 2 | $1\frac{1}{4}$ | 0 | 1 | 2 | $1\frac{1}{4}$ |
| *Beſides* *for other manufactures*, *per cwt.* | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |

*Iron,*

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Iron, vocat.* Iron ore, *per* ton, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| Old bushel, broken, and cast iron, *per* ton, | 2 | 10 | 0 | 0 | 11 | 11 | 12 1/2 | 0 | 10 | 9 | 7 1/2 |
| Pig, or bar iron, *from the* British *plantations, free.* | | | | | | | | | | | |
| Backs for chimneys, small, *per* piece, | 0 | 6 | 8 | 0 | 2 | 4 | 10 1/2 | 0 | 2 | 2 | 10 1/2 |
| Backs for chimneys, large, *per* piece, | 0 | 15 | 4 | 0 | 14 | 9 | 1 | 0 | 4 | 5 | 5 |
| Bands for kettles, *per cwt.* | 2 | 0 | 0 | 0 | 12 | 4 | 13 | 0 | 11 | 5 | 5 |
| Fire-irons, *per* gross, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| Hoops, *per cwt.* | 1 | 6 | 8 | 0 | 9 | 9 | 17 | 0 | 9 | 2 | 5 |
| Stoves, *per* piece, | 5 | 0 | 0 | 0 | 19 | 3 | 0 | 0 | 16 | 10 | 10 |
| *More for every* 112 lb. *of iron,* | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *Juice of* lemons, *per* pipe, | 4 | 0 | 0 | 1 | 10 | 4 | 16 | 1 | 8 | 6 | 0 |
| *Juice of* limes, *per* gallon, | 0 | 0 | 6 | 0 | 0 | 2 | 5 1/2 | 0 | 0 | 2 | 2 3/4 |
| *Ivory, per lb.* | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| **K.** | | | | | | | | | | | |
| K *Elp, per* tun, | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 5 |
| **L.** | | | | | | | | | | | |
| L *Ace, vocat.* Bone lace of thread, *per* 12 yards, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 15 | 6 | 0 |
| L *Ace, vocat.* *Britain* lace, *per* gross, | 6 | 0 | 0 | 4 | 1 | 2 | 14 | 2 | 8 | 4 | 10 |
| L *Ace, vocat.* Pomet lace, *per* gross, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| L *Ace, vocat.* *Foreign* lace, *and gold and silver* lace, *prohibited to be imported.* | | | | | | | | | | | |
| *Leather, vocat.* *Basil* leather, *per* dozen, | 20 | 0 | 0 | 4 | 15 | 9 | 0 | 4 | 6 | 3 | 0 |
| *Leather, vocat.* *More for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| Leather, wrought. | *Spaniſh* leather or cordevant, *per* dozen of ſkins, | 5 | 0 | 0 | 1 | 11 | 11 | 5 | 1 | 1 | 6 | 15 |
| | Spruce or *Danſke* leather, *per* dozen ditto, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | *More for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Hangings, gilt, *per* piece, | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 0 | 17 | 3 | 0 |
| | *More for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Leather for maſks, *per lb.* | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| | *More for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | *Turkey* cordevant, *per* dozen, | 2 | 0 | 0 | 0 | 17 | 6 | 18 | 0 | 8 | 7 | 10 |
| | *Eaſt-India* cordevant, *per* dozen, | 2 | 0 | 0 | 1 | 7 | 0 | 18 | 0 | 16 | 3 | 10 |
| | *All other* leather *and manufactures of* leather *unrated, or whereof the moſt valuable part is* leather, *for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 10 | 9 | 9 | 0 | 4 | 3 | 15 |
| | *Wares of tawed* leather *prohibited.* | | | | | | | | | | | |
| *Lemons* pickled, *per* pipe, | | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| *Lemon-water*, *per* gallon, | | 0 | 0 | 11 | 0 | 0 | 0 | $2\frac{7}{20}$ | 0 | 0 | 1 | $17\frac{8}{80}$ |
| Linen, wrought. | *Alexandria* or *Turkey* linen, *per* ell, | 0 | 1 | 6 | 0 | 0 | 5 | $7\frac{521}{800}$ | 0 | 0 | 4 | $19\frac{84}{800}$ |
| | Borelaps, *per* ell, breadth not above $28\frac{1}{2}$ inches, | 0 | 0 | 10 | 0 | 0 | 2 | $15\frac{49}{50}$ | 0 | 0 | 2 | $11\frac{1}{15}$ |
| | *Britiſh*, *per* 100 ells, | 6 | 13 | 4 | 4 | 15 | 6 | $10\frac{3}{5}$ | 2 | 19 | 0 | $10\frac{2}{5}$ |
| | Calicoes, fine or coarſe, *per* piece, | 0 | 10 | 0 | 0 | 4 | 6 | $3\frac{3}{10}$ | 0 | 4 | 3 | $6\frac{3}{10}$ |
| | Calicoes, *alias* thin cloth, *commonly called* muſlin, *and* white calicoes, *are to pay, over and above all other duties,* 15 per cent. *to be computed according to the groſs price at which the ſaid cloth is publicly ſold by auction,* &c. *if exported, all drawn back; is for* 20 s. *value,* | 0 | 0 | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| | Calicoes of *India, Perſia, China*, printed, painted, ſtained, or dyed, *per* piece, | 0 | 0 | 0 | 0 | 0 | 8 | 17 | 0 | 0 | 0 | 0 |

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Linen, viz.* Calicoes *printed, ſtained,* &c. *from* East India, *to be brought to no port but* London, *and there to be duly entered and ſecured in proper warehouſes till exportation.* *No piece of* calico *of the breadth of* 1¼ *yard, or under, ſhall exceed in length* 10 *yards, and no piece of* calico *above that breadth ſhall exceed in length* 6 *yards.* | | | | | | | | | | | |
| *Dutch* barraſs or *Heſſens* canvas, *per* 120 ells, | 3 | 10 | 0 | 0 | 18 | 8 | 11 2/40 | 0 | 17 | 0 | 12 2/40 |
| *French* and *Normandy* canvas, and line narrow, brown or white, *per* 120 ells, | 6 | 0 | 0 | 4 | 5 | 11 | 17 1/5 | 2 | 13 | 1 | 13 3/4 |
| Ditto canvas and line broad for tabling, being 1⅛ ell and upwards, *per* 120 ells, | 15 | 0 | 0 | 10 | 14 | 11 | 14 | 6 | 12 | 10 | 4 |
| Packing canvas, guttings, or ſpruce canvas, *per* 120 ells, | 2 | 10 | 0 | 0 | 13 | 4 | 8 3/8 | 0 | 12 | 2 | 3 3/8 |
| Poldavies, *per* bolt, containing 28 ells, | 1 | 0 | 0 | 0 | 7 | 8 | 3 7/10 | 0 | 0 | 0 | 0 |
| Spruce elbing, or *Queenſburgh* canvas, *per* bolt of 28 ells, | 0 | 15 | 0 | 0 | 4 | 0 | 2 47/80 | 0 | 3 | 7 | 17 1/80 |
| Striped or tufted canvas with thread, *per* piece of 15 yards, | 2 | 0 | 0 | 0 | 10 | 8 | 6 7/10 | 0 | 9 | 8 | 18 7/10 |
| Striped, tufted, or quilted canvas with ſilk, *per* piece of 15 yards, | 4 | 0 | 0 | 1 | 1 | 4 | 13 2/5 | 0 | 19 | 5 | 17 2/5 |
| Striped canvas with copper, *per* piece of 15 yards, | 4 | 0 | 0 | 1 | 1 | 4 | 13 2/5 | 0 | 19 | 5 | 17 2/5 |
| *Vandoloſe* or *Vitery* canvas, *per* 120 ells, | 5 | 0 | 0 | 4 | 1 | 7 | 18 | 0 | 0 | 0 | 0 |
| Working canvas for cuſhions, narrow, *per* 120 ells, | 3 | 0 | 0 | 0 | 16 | 0 | 10 7/10 | 0 | 14 | 7 | 8 1/10 |
| Working canvas for cuſhions, broad, *per* 120 ells, | 5 | 0 | 0 | 1 | 6 | 8 | 16 3/4 | 1 | 3 | 4 | 6 3/4 |
| Working canvas for cuſhions, broadeſt, *per* 120 ells, | 6 | 0 | 0 | 1 | 12 | 1 | 0 1/10 | 1 | 9 | 2 | 16 1/10 |
| *Cowsfield* cloth, or plats, *per* ell, | 0 | 1 | 8 | 0 | 0 | 5 | 6 27/240 | 0 | 0 | 4 | 1 7/240 |
| Damaſk Tabling made in *Holland*, not exceeding 1⅞ ell *Engliſh* in breadth, *per* ell, | 1 | 0 | 0 | 0 | 4 | 7 | 14 3/5 | 0 | 4 | 2 | 0 3/5 |

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *a.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Linen cloth, or* — *Damask.* — More above 1 1/8 ell breadth and under 2 ells, *per* yard, | 0 | 0 | 0 | 0 | 0 | 8 | 8 3/4 | 0 | 0 | 8 | 8 3/4 |
| More above 2 ells and under 3, | 0 | 0 | 0 | 0 | 1 | 4 | 17 1/2 | 0 | 1 | 4 | 17 1/2 |
| 3 ells and upwards, | 0 | 0 | 0 | 0 | 4 | 2 | 12 1/2 | 0 | 4 | 2 | 12 1/2 |
| Towelling and napkining made in *Holland*, not exceeding 1 1/8 ell in breadth, *per* yard, | 0 | 7 | 0 | 0 | 1 | 7 | 10 11/100 | 0 | 1 | 5 | 10 9/100 |
| Ditto of *Ruſſia*, not exceeding 1/2 ell *Engliſh* in breadth, *per* yard, | 0 | 0 | 4 | 0 | 0 | 1 | 1 467/1200 | 0 | 0 | 0 | 19 587/1200 |
| Tabling of *Sileſia*, *per* yard, | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Towelling and napkining of *Sileſia*, *per* yard, | 0 | 1 | 4 | 0 | 1 | 0 | 4 67/100 | 0 | 0 | 11 | 1 87/100 |
| *Diaper.* — Napkins made in *Holland*, *per* dozen, | 1 | 16 | 0 | 0 | 8 | 4 | 6 7/25 | 0 | 7 | 6 | 1 2/25 |
| Tabling ditto, not exceeding 1 1/8 ell breadth, ditto, | 0 | 9 | 0 | 0 | 2 | 1 | 1 57/100 | 0 | 1 | 10 | 10 27/100 |
| More above 1 1/8 and under 2 ells, | 0 | 0 | 0 | 0 | 0 | 3 | 15 15/100 | 0 | 0 | 3 | 15 15/100 |
| 2 and under 3, | 0 | 0 | 0 | 0 | 0 | 7 | 11 7/8 | 0 | 0 | 7 | 11 7/8 |
| 3 and upwards, | 0 | 0 | 0 | 0 | 1 | 10 | 15 5/8 | 0 | 1 | 10 | 15 5/8 |
| Towelling and napkining ditto, of 1 1/8 breadth, *per* yard, | 0 | 3 | 0 | 0 | 0 | 8 | 7 19/100 | 0 | 0 | 7 | 10 9/100 |
| Ditto of *Ruſſia*, not exceeding 1/2 ell *Engliſh* in breadth, *per* yard, | 0 | 0 | 4 | 0 | 0 | 1 | 1 567/1200 | 0 | 0 | 0 | 19 537/1200 |
| Tabling of *Sileſia*, *per* yard, | 0 | 3 | 4 | 0 | 0 | 10 | 13 107/120 | 0 | 0 | 9 | 14 107/120 |
| Tabling and napkining ditto, *per* yard, | 0 | 1 | 4 | 0 | 0 | 4 | 5 107/300 | 0 | 0 | 3 | 17 297/300 |
| Damaſk *or* diaper *tabling, napkining, and towelling of any place except* Ireland *and* Ruſſia, *not otherwiſe rated, to be rated as* damaſk *or* diaper *of* Sileſia. | | | | | | | | | | | |
| Drilling and packduck, *per* 120 ells, | 2 | 0 | 0 | 0 | 10 | 8 | 6 7/10 | 0 | 9 | 8 | 18 7/10 |
| *Elbing* or *Danſke* cloth, double ploy, *per* ell, | 0 | 1 | 8 | 0 | 0 | 5 | 6 227/240 | 0 | 0 | 4 | 17 227/240 |
| *By the practice at the waterſide, yard-wide and upwards is accounted tabling.* | | | | | | | | | | | |

*Linen*

| | | Rates. l. | s. | d. | Duties paid on importation. l. | s. | d. | 20ths | Duties repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Linen cloth*, or | *Flanders*, *Holland* cloth. Bag Holland, *Brabant* cloth, Brown Holland, *Embden* cloth, *Flemiſh* cloth, Freeze cloth, *Gentiſh* cloth, *Iſingham* cloth, *Overyſſel* cloth, *Rouſe* cloth, not exceeding $1\frac{1}{8}$ ell *Engliſh* in breadth *per* ell, | 0 | 5 | 0 | 0 | 1 | 1 | $18\frac{13}{20}$ | 0 | 1 | 0 | $10\frac{3}{20}$ |
| | More if above $1\frac{1}{8}$ ell, and under 2 ells in breadth, ditto, —— | 0 | 0 | 0 | 0 | 0 | 2 | $2\frac{3}{20}$ | 0 | 0 | 2 | $2\frac{3}{20}$ |
| | More if from 2 to 3 ells in breadth, ditto, —— —— | 0 | 0 | 0 | 0 | 0 | 4 | $4\frac{3}{8}$ | 0 | 0 | 4 | $4\frac{3}{8}$ |
| | More if at 3 ells and upwards, ditto, —— —— | 0 | 0 | 0 | 0 | 1 | 0 | $13\frac{1}{8}$ | 0 | 1 | 0 | $13\frac{1}{8}$ |
| | *Hamburg* and *Sileſia* cloth, broad, white, or brown, *per* 120 ells, —— | 10 | 0 | 0 | 2 | 13 | 5 | $13\frac{1}{2}$ | 2 | 8 | 8 | $13\frac{1}{2}$ |
| | *Hamburg* cloth, narrow, ditto, —— —— —— | 8 | 0 | 0 | 2 | 2 | 9 | $6\frac{4}{5}$ | 1 | 18 | 11 | $14\frac{4}{5}$ |
| | *Hinderlands* brown, Middlegood, *Headlake*, and *Muſcovia* linen, narrow, *per* 120 ells, —— —— —— | 2 | 13 | 4 | 0 | 14 | 3 | $2\frac{4}{15}$ | 0 | 12 | 11 | $18\frac{4}{15}$ |
| | Hinderlands *whited*, *from* Pruſſia, Polonia, *or any part of the eaſt country, except* Ruſſia, *under the breadth of* $\frac{7}{8}$ *yard, to pay as narrow eaſt-country* linen. | | | | | | | | | | | |
| | Iriſh *cloth may be imported directly from* Ireland *by* Britiſh *or* Iriſh, *free, excepting* failcloth, *or* linens *chequered, ſtriped, printed, painted, ſtained, or dyed, and canvas or* failcloth, *of which the bounty hath been allowed in* Ireland *on exportation.* | | | | | | | | | | | |



Linen

*Linen cloth*, or

| | Rates | | | Duties paid on importation. | | | | Duties repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Lawns, the half-piece of $6\frac{1}{2}$ ells, | 3 | | 0 | 0 | 13 | 11 | $3\frac{4}{5}$ | 0 | 12 | 6 | $1\frac{4}{5}$ |
| Lawns, *vocat.* callico lawns, *per* piece, | 1 | 6 | 8 | 0 | 12 | 0 | $8\frac{4}{5}$ | 0 | 11 | 4 | $16\frac{4}{5}$ |
| Lawns, *More for every* 20 *groſs value at the candle*, | 0 | | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| Lawns, *Sileſia* lawns, *per* piece, betwixt 4 and 8 yards, | 0 | 10 | 0 | 0 | 2 | 8 | $1\frac{27}{40}$ | 0 | 2 | 3 | $4\frac{27}{40}$ |
| Lawns, *French lawns prohibited.* | | | | | | | | | | | |
| Lockrams, *vocat.* Treger, greſt, or narrow, or common dowlas, and broad dowlas, *per* piece of 106 ells, | 5 | 0 | 0 | 1 | 6 | 8 | $16\frac{3}{4}$ | 1 | 4 | 4 | $6\frac{3}{4}$ |
| Ditto *French*, | 0 | 0 | 0 | 3 | 11 | 7 | 18 | 2 | 4 | 3 | 8 |
| Minſters, *per* roll of 1500 yards, | 56 | 13 | 4 | 15 | 3 | 0 | $3\frac{1}{5}$ | 12 | 16 | 1 | $3\frac{1}{5}$ |
| Napkins, *French*, *per* dozen, | 0 | 12 | 0 | 0 | 8 | 7 | $3\frac{19}{25}$ | 0 | 5 | 3 | 15 |
| *Sileſia* neckcloths, or of any other country but *India*, *per* dozen, | 0 | 9 | 0 | 0 | 2 | 4 | $17\frac{203}{400}$ | 0 | 2 | 2 | $2\frac{83}{400}$ |
| Ditto of the *Spaniſh Netherlands*, or *United Provinces*, | 0 | 9 | 0 | 0 | 2 | 5 | $18\frac{41}{50}$ | 0 | 2 | 3 | $7\frac{13}{25}$ |
| Oil-cloth, *per* ell, of the *Spaniſh Netherlands* or *United Provinces*, | 0 | 1 | 0 | 0 | 0 | 3 | $6\frac{49}{50}$ | 0 | 0 | 3 | $1\frac{7}{25}$ |
| Ozenbrigs, *per* roll, containing 1500 ells, | 60 | 0 | 0 | 16 | 0 | 10 | 1 | 15 | 12 | 4 | 1 |
| Sailcloth, or failduck of *Holland*, not above $1\frac{1}{8}$ ell in breadth, *per* 120 ells, | 5 | 0 | 0 | 1 | 7 | 10 | 18 | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck of all other places but *India* and *Ireland*, ditto, | 5 | 0 | 0 | 1 | 6 | 8 | $16\frac{3}{4}$ | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck of *Ireland*, worth 14 *d. per* yard, ——*per* yard, | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck ditto from 10 *d.* to 14 *d. per* yard, | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck foreign made, excepting in *India* ſhips, *for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 5 | 2 | $11\frac{2}{5}$ | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck for every ell of canvas, | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Sailcloth, or failduck *In* East-India *ſhips imported free.* | | | | | | | | | | | |
| Sheets, old, of *Holland* linen, not above $1\frac{1}{8}$ ell breadth, *per* piece, | 0 | 1 | 6 | 0 | 0 | 5 | $0\frac{47}{100}$ | 0 | 0 | 4 | $11\frac{23}{25}$ |
| Sheets, old, of all other *European* linen, *per* piece, | 0 | 1 | 6 | 0 | 0 | 4 | $16\frac{201}{800}$ | 0 | 0 | 4 | $7\frac{561}{800}$ |

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20 ths | l. | s. | d. | 20ths |
| Linen cloth, &c. | | | | | | | | | | | |
| *Spaniſh* or *Portugal* linen, *per* ell, | 0 | 1 | 4 | 0 | 0 | 4 | $3\frac{16}{100}$ | 0 | 0 | 3 | $17\frac{287}{100}$ |
| Trillets, *per* ell, | 0 | 1 | 8 | 0 | 0 | 5 | $6\frac{227}{240}$ | 0 | 0 | 4 | $17\frac{197}{240}$ |
| Trillets, of the *Spaniſh Netherlands* or *United Provinces*, *per* ditto, | 0 | 0 | 0 | 0 | 0 | 5 | $11\frac{19}{20}$ | 0 | 0 | 5 | $2\frac{2}{5}$ |
| *Polonia*, *Ulſters*, *Hanovers*, *Lubeck*, narrow *Sileſia*, narrow *Weſtphalia*, narrow *Hertford*, plain napkining, and all other narrow cloth of *High Dutchland*, and the eaſt country, white or brown, not otherwiſe rated, *per* 120 ells, | 4 | 0 | 0 | 1 | 1 | 4 | $13\frac{2}{5}$ | 0 | 19 | 5 | $17\frac{2}{5}$ |
| *Soultwich*, *per* ditto, | 4 | 0 | 0 | 1 | 1 | 4 | $13\frac{2}{5}$ | 0 | 19 | 5 | $17\frac{2}{5}$ |
| *All* linen *of* Germany, *or* High Dutchland, *and* Sileſia, *not above* $\frac{7}{8}$ *broad, ſhall be accounted narrow* linen, *and all above that breadth ſhall be accounted broad, and pay accordingly.* | | | | | | | | | | | |
| *All* linen *of* Pruſſia, Polonia, *or any part of the eaſt country, excepting* Ruſſia, *exceeding* $\frac{7}{8}$ *yard breadth, to pay as broad* German linen, *by the additional impoſt act, 4th and 5th* Will. *and* Mary, cap. 5. | | | | | | | | | | | |
| *Straſburg* or *Hamburg* linen, *per* ell, | 0 | 3 | 3 | 0 | 0 | 9 | $12\frac{244}{100}$ | 0 | 0 | 8 | $15\frac{161}{100}$ |
| *All other* linen, *for every* 20 s. *value upon oath*, *French*, | 0 | 3 | 0 | 0 | 14 | 3 | $19\frac{3}{5}$ | 0 | 8 | 10 | $5\frac{2}{5}$ |
| *All other* linen, *for every* 20 s. *value upon oath*, *European*, | 0 | 0 | 0 | 0 | 5 | 4 | $3\frac{7}{20}$ | 0 | 4 | 10 | $9\frac{7}{20}$ |
| *All other* linen, *for every* 20 s. *value upon oath*, not *European*, | 0 | 0 | 0 | 0 | 5 | 11 | $15\frac{7}{20}$ | 0 | 5 | 6 | $1\frac{7}{20}$ |
| *And beſides the aforeſaid duties, all* linens *chequered, ſtriped, printed, painted, ſtained, or dyed, (except* lawns, *ſtriped or chequered* linens, *being all white,* Sileſia *neckcloths ſtriped at the ends only, barras or packing canvas and buckrams), are to pay for* 20 s. *of their real value upon oath, or* 30 per cent. | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 6 | 0 | 0 |

All

| | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *All* linen *shall pay one full moiety of the nett old subsidy, over and above what is before rated, (excepting* Irish linen, per *certificate, and printed and painted* calicoes, &c.), *for which* additional duty *the importer giving security at the customhouse, shall have twelve months time for payment of the same; from the time of importation; or in case such importer shall pay ready money, he shall have* 10 per cent. *of the said duty abated him; and if any of the* linens *for which this duty is paid, or secured at the importation be exported within three years after the importation, then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported.* *This* additional duty *is included in the duties to be paid and repaid.* | | | | | | | | | | | |
| M. | | | | | | | | | | | |
| *Maps*, printed, *per* ream, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| Ditto in frames, *per* piece, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 1/4 |
| *Masts*, small, of any part of *Europe*, except *Ireland* and *France*, | 0 | 3 | 4 | 0 | 0 | 11 | 9 | 0 | 0 | 10 | 10 |
| of *Ireland*, and all other parts, except *France* and its plantations, | 0 | 0 | 0 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| middle, of any part of *Europe*, except *Ireland* and *France*, | 0 | 10 | 0 | 0 | 2 | 10 | 7 | 0 | 2 | 7 | 10 |
| of *Ireland*, and all other places but *France* and its plantations, | 0 | 0 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| great, of any part of *Europe*, except *Ireland* and *France*, | 1 | 0 | 0 | 0 | 5 | 8 | 14 | 0 | 5 | 3 | 0 |
| of *Ireland*, and all other places, except *France* and its plantations, | 0 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| *Matting* of *Barbary* or *Portugal*, *per* yard, | 0 | 1 | 6 | 0 | 0 | 4 | 6 7/40 | 0 | 0 | 3 | 17 5/8 |
| *Holland*, ditto, | 0 | 0 | 6 | 0 | 0 | 1 | 8 29/40 | 0 | 0 | 1 | 5 7/8 |
| *Mats* of *Russia*, *per* mat, | 0 | 0 | 6 | 0 | 0 | 1 | 3 1/10 | 0 | 0 | 1 | 0 1/4 |

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Melaſſes* of *Rameals* of the *Britiſh American* plantations, *per* ton, | 13 | 6 | 8 | 2 | 11 | 4 | 0 | 2 | 5 | 0 | 0 |
| *Melaſſes* imported from any other place, *per* ton, | 13 | 6 | 8 | 10 | 1 | 4 | 0 | 9 | 15 | 0 | 0 |
| *Meſſelanes per* piece of 30 yards, | 9 | 0 | 0 | 1 | 14 | 7 | 16 | 1 | 10 | 4 | 10 |
| *Meſſelanes per* ditto of 14 yards, *Sileſia* making, | 1 | 16 | 0 | 0 | 6 | 11 | $3\frac{1}{5}$ | 0 | 6 | 0 | 18 |
| *Mum, per* barrel, containing 42 gallons, | 2 | 10 | 0 | 0 | 11 | 3 | 10 | 0 | 8 | 11 | 0 |
| *More for exciſe on every barrel, containing 32 gallons,* | 0 | 0 | 0 | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Muſtard-ſeed, per cwt.* | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| **N.** | | | | | | | | | | | |
| *Nails, vocat.* Chair-nails, *per* thouſand, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| *More if iron, per 112 lb.* | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *More if braſs, per thouſand,* | 0 | 0 | 0 | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 |
| Copper nails, *per* ſum containing ten thouſand, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 6 | 16 |
| *More for every 112 lb.* | 0 | 0 | 0 | 0 | 16 | 4 | $17\frac{1}{2}$ | 0 | 16 | 4 | $17\frac{1}{2}$ |
| Harneſs-nails, *per* ſum containing ten thouſand, | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| Head-nails, *per* barrel, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| Roſe and ſaddlers nails, *per* ſum of ten thouſand, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| Small-nails, *per* half-barrel, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| Sprig nails, *per* ſum of ten thouſand, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| Tenter-hooks, *per* thouſand, | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | $2\frac{1}{2}$ |
| *More for every 112 lb. of iron,* | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *And beſides for ſuch of the* harneſs, head, roſe, ſaddlers, ſmall, *and* ſprig nails, *as are made of iron, per 112 lb.* | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| *And beſides for ſuch of the* harneſs, head, roſe, ſaddlers, ſmall, *and* ſprig nails, *as are made of braſs, for every 20 s. value of the rate,* | 0 | 0 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 |

*Nuts,*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Nuts, vocat.* | Nutmegs, pickled, *per* piece, | 0 | 0 | 4 | 0 | 0 | 0 | 15 2/5 | 0 | 0 | 0 | 13 2/5 |
| | Chesnuts, *per* bushel, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| | Small nuts, *per* barrel, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| | Walnuts, *per* barrel, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| | **O.** | | | | | | | | | | | |
| | *Okham, per cwt.* | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| | *Oaker, per* barrel, | 1 | 6 | 8 | 0 | 5 | 1 | 12 | 0 | 4 | 6 | 0 |
| *Oil.* | Ordinary oil of olives from any place not otherwise rated, *per* tun of 252 gall. | 32 | 0 | 0 | 6 | 3 | 2 | 8 | 5 | 8 | 0 | 0 |
| | *More if in a foreign bottom,* | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Of *Provence, per* ton, | 32 | 0 | 0 | 21 | 13 | 2 | 8 | 12 | 18 | 0 | 0 |
| | Of hempseed, *per* ton, | 20 | 0 | 0 | 11 | 7 | 0 | 0 | 10 | 17 | 6 | 0 |
| | Of rapes or lintseed, *per* ton, | 70 | 0 | 0 | 20 | 19 | 6 | 0 | 19 | 6 | 3 | 0 |
| | *Of other seeds, for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 | 0 |
| | *And besides for every ton,* | 0 | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 | 0 | 0 |
| | Sallad oil, *per* gallon, | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | 2 1/2 |
| | Of *Seville, Majorca, Minorca, Apuglia,* and *Portugal, per* ton, | 32 | 0 | 0 | 6 | 3 | 2 | 8 | 5 | 8 | 0 | 0 |
| | Note, *All* olive oil *imported in ships not belonging to* Great Britain *or* Ireland, *pay duty as if imported by aliens, per* 12. Car. II. cap. 18. § 9. | | | | | | | | | | | |
| | *vocat.* Train-oil, or blubber: of *Greenland, per* ton, | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | of *Newfoundland,* and the like sort, | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | of foreign fishing, *per* ton, | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | *But by the* 25, Car. II. cap. 7. § 1. *the several sums payable thereon for the* | | | | | | | | | | | |

*old*

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Oil.* — *old ſubſidy, inſtead of poundage on the rates above mentioned, are reſpectively regulated according to the following circumſtances of importation:* | | | | | | | | | | | |
| *Caught and imported in ſhips belonging to* Great Britain, *in the* Greenland *ſeas, St* David's ſtreights, *or any other parts of the ſeas adjoining, until the 25th* December 1764, *and thereafter to the end of next ſeſſion of parliament,* per *ton,* — | 0 | 0 | 0 | 0 | 10 | 10 | 4 | 0 | 9 | 5 | 2 |
| *Taken and imported to* Britain *by ſhips of the* Britiſh *colonies,* — | 0 | 0 | 0 | 0 | 13 | 8 | 8 | 0 | 10 | 10 | 4 |
| *Of* Newfoundland, *or any other of his Majeſty's plantations, taken and imported in ſhipping belonging to any of his Majeſty's colonies or plantations,* per *ton,* — | 0 | 0 | 0 | 0 | 11 | 8 | 8 | 0 | 8 | 10 | 4 |
| *Taken in ſhips belonging to any of his Majeſty's colonies, and imported in* Britiſh *ſhips,* — | 0 | 0 | 0 | 0 | 8 | 10 | 4 | 0 | 7 | 5 | 2 |
| *Of foreign fiſhing,* per *ton,* — | 0 | 0 | 0 | 15 | 16 | 0 | 0 | 11 | 10 | 6 | 0 |
| *By ſubſequent acts, whales, whaleſins, as alſo the ſkins, oil, blubber, or other produce whatever of ſeals,* &c. *caught in the* Greenland *ſeas, and others adjacent, in* Britiſh *ſhips legally navigated, may be imported in ſuch ſhips free.* | | | | | | | | | | | |
| *Olives per* hogſhead, — | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| *Onions,* *per* barrel, — | 0 | 3 | 4 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| *per* 100 bunches, — | 0 | 16 | 8 | 0 | 3 | 2 | 10 | 0 | 2 | 9 | 15 |
| ſeed, *per cwt.* — | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| *Oranges* and *lemons, per* thouſand, — | 1 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |



MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| P. | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Packthread* in skeins, *per* 100 *lb.* | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| Ditto, *vocat.* bottom-thread, *per* 100 *lb.* | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| *Pails* or *kitts* of wood, *per* dozen, | 0 | 6 | 8 | 0 | 1 | 7 | $3\frac{9}{20}$ | 0 | 1 | 5 | $5\frac{7}{8}$ |
| *Painters colours* of all sorts, not otherwise rated, *per lb.* | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{3}{20}$ | 0 | 0 | 1 | $5\frac{1}{2}$ |
| *Paper, vocat.* Atlas ordinary, *per* ream, | 0 | 14 | 0 | 0 | 16 | 0 | $12\frac{1}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Blue paper, *viz.* blue royal, *per* ream, | 0 | 10 | 0 | 0 | 6 | 9 | $19\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Blue paper, *viz.* sugar-bakers blue, *per* single ream, | 0 | 0 | 0 | 0 | 3 | 6 | $19\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Brown paper, *per* bundle of 40 quires, | 0 | 3 | 0 | 0 | 1 | 10 | $12\frac{1}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Brown cap, *per* ream, | 0 | 7 | 6 | 0 | 3 | 8 | $0\frac{7}{8}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Cartridge-paper, *per* ream, | 0 | 7 | 6 | 0 | 4 | 5 | $0\frac{7}{8}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Chancery double, *per* ream, | 0 | 5 | 0 | 0 | 4 | 7 | $7\frac{1}{4}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Demy paper, *viz.* fine, *per* ream, | 0 | 12 | 0 | 0 | 10 | 3 | $15\frac{9}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Demy paper, *viz.* second, *per* ream, | 0 | 12 | 0 | 0 | 8 | 0 | $15\frac{9}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Elephant ordinary, *per* ream, | 0 | 7 | 6 | 0 | 7 | 0 | $10\frac{7}{8}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Medium, *viz.* fine, *per* ream, | 0 | 14 | 0 | 0 | 13 | 0 | $12\frac{3}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Medium, *viz.* second, *per* ream, | 0 | 14 | 0 | 0 | 10 | 0 | $12\frac{3}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Medium, *viz.* *Genoa* fine, *per* ream, | 0 | 14 | 0 | 0 | 7 | 9 | $12\frac{7}{10}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Medium, *viz.* ditto second, *per* ream, | 0 | 10 | 0 | 0 | 6 | 7 | $14\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Crown, *viz.* *Genoa* fine, *per* ream, | 0 | 4 | 6 | 0 | 3 | 6 | $12\frac{2}{40}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Crown, *viz.* ditto second, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | $12\frac{2}{40}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Crown, *viz.* *German*, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | $12\frac{2}{40}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Crown, *viz.* printing, fine, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | $12\frac{2}{40}$ | 0 | 0 | 0 | 0 |
| *Paper, vocat.* Crown, *viz.* second ordinary, *per* ream, | 0 | 4 | 6 | 0 | 2 | 5 | $2\frac{2}{40}$ | 0 | 0 | 0 | 0 |

*Paper,*

## MERCHANDISE INWARDS

| | | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d* | 20ths |
| *Paper, vocat.* | Demy, *viz.* *Genoa* fine, *per* ream, | 0 | 4 | 6 | 0 | 4 | 3 | 1 4/5 | 0 | 0 | 0 | 0 |
| | ditto second, *per* ream, | 0 | 4 | 6 | 0 | 3 | 6 | 1 4/5 | 0 | 0 | 0 | 0 |
| | *German*, *per* ream, | 0 | 4 | 6 | 0 | 3 | 6 | 1 4/5 | 0 | 0 | 0 | 0 |
| | printing, *per* ream, | 0 | 4 | 6 | 0 | 3 | 9 | 1 4/5 | 0 | 0 | 0 | 0 |
| | Foolscap, fine, *per* ream, | 0 | 4 | 6 | 0 | 5 | 0 | 1 2/5 | 0 | 0 | 0 | 0 |
| | second, *per* ream, | 0 | 4 | 6 | 0 | 4 | 3 | 1 2/5 | 0 | 0 | 0 | 0 |
| | *Genoa*, fine, *per* ream, | 0 | 4 | 6 | 0 | 3 | 6 | 1 2/5 | 0 | 0 | 0 | 0 |
| | ditto, second, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | 1 2/5 | 0 | 0 | 0 | 0 |
| | *German*, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | 1 2/5 | 0 | 0 | 0 | 0 |
| | printing, fine, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | 1 2/5 | 0 | 0 | 0 | 0 |
| | ditto, second, *per* ream, | 0 | 3 | 6 | 0 | 2 | 4 | 1 2/5 | 0 | 0 | 0 | 0 |
| | *Lombard German*, *per* ream, | 0 | 4 | 6 | 0 | 2 | 9 | 1 2/5 | 0 | 0 | 0 | 0 |
| | Pot, *Genoa*, fine, *per* ream, | 0 | 4 | 6 | 0 | 2 | 4 | 1 2/5 | 0 | 0 | 0 | 0 |
| | ditto, second, *per* ream, | 0 | 4 | 6 | 0 | 2 | 4 | 1 2/5 | 0 | 0 | 0 | 0 |
| | ordinary, *per* ream, | 0 | 4 | 6 | 0 | 2 | 4 | 1 2/5 | 0 | 0 | 0 | 0 |
| | superfine, *per* ream, | 0 | 4 | 6 | 0 | 4 | 3 | 1 2/5 | 0 | 0 | 0 | 0 |
| | second fine, *per* ream, | 0 | 4 | 0 | 0 | 3 | 6 | 1 2/5 | 0 | 0 | 0 | 0 |
| | Pressing paper, *per* hundred leaves, | 0 | 13 | 4 | 0 | 3 | 10 | 6 | 0 | 0 | 0 | 0 |
| | *And besides for every* 112 lb. *as millboards*, | 0 | 0 | 0 | 0 | 7 | 6 | 0 | 0 | 0 | 0 | 0 |
| | Post, large, fine, weighing, 15 *lb.* and upwards, *per* ream, | 0 | 10 | 0 | 0 | 6 | 7 | 14 1/4 | 0 | 0 | 0 | 0 |
| | Post, large, fine, weighing, under 15 *lb.* *per* ream, | 0 | 7 | 6 | 0 | 5 | 11 | 7/8 | 0 | 0 | 0 | 0 |
| | Royal, fine, *per* ream, | 1 | 0 | 0 | 0 | 18 | 8 | 14 | 0 | 0 | 0 | 0 |
| | Super-royal, *per* ream, | 1 | 0 | 0 | 1 | 4 | 8 | 14 | 0 | 0 | 0 | 0 |

*Paper,*

P. P.

MERCHANDISE INWARDS.

Duties

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Paper, vocat.* Second writing, royal, *per* ream, | 1 | 0 | 0 | 0 | 14 | 11 | 14 | 0 | 0 | 0 | 0 |
| Second writing, super-royal, *per* ream, | 1 | 0 | 0 | 0 | 18 | 8 | 14 | 0 | 0 | 0 | 0 |
| *Genoa* royal, fine, *per* ream, | 0 | 14 | 0 | 0 | 8 | 11 | $2\frac{3}{10}$ | 0 | 0 | 0 | 0 |
| *Genoa* royal, second, *per* ream, | 0 | 10 | 0 | 0 | 7 | 9 | $4\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| *Holland* royal, fine, *per* ream, | 0 | 14 | 0 | 0 | 8 | 11 | $2\frac{3}{10}$ | 0 | 0 | 0 | 0 |
| *Holland* royal, second, *per* ream, | 0 | 10 | 0 | 0 | 5 | 10 | $14\frac{1}{2}$ | 0 | 0 | 0 | 0 |
| Ordinary royal, *per* ream, | 0 | 0 | 0 | 0 | 2 | 11 | $7\frac{1}{4}$ | 0 | 0 | 0 | 0 |
| *Any new fabric, sorts, or kinds of* paper, *not before particularly rated, to pay according to the rates of those sorts of* paper *which are nearest the above in size and quality to the several sorts rated, without distinction of place or country whence imported.* | | | | | | | | | | | |
| *Parchment, per* roll of 6 dozen, | 2 | 2 | 0 | 1 | 5 | 0 | $12\frac{9}{10}$ | 0 | 9 | 0 | $13\frac{1}{2}$ |
| *Pencils* of all kinds, *per* gross, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{4}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| *Perry, Of and from* Jersey, Guernsey, Sark, *and* Alderney, *may be imported on payment of the excise.* | | | | | | | | | | | |
| *Perry, Of all other places,* per *ton,* | 0 | 0 | 0 | 12 | 10 | 0 | 0 | | 0 | 0 | 0 |
| *Perry, And besides, if filled,* | 0 | 0 | 0 | 4 | 10 | 0 | 0 | | 10 | 0 | 0 |
| *Perry, And besides, if unfilled,* | 0 | 0 | 0 | 3 | 19 | 2 | 8 | | 19 | 2 | 8 |
| *Perry, And besides for every* 20 *s. value upon oath, if* of *France,* | | | 0 | 0 | 12 | 7 | 1 | 0 | 7 | 7 | 1 |
| *Perry, And besides for every* 20 *s. value upon oath, if* not of *France,* | 0 | 0 | 0 | 0 | 3 | 10 | 1 | 0 | 3 | 10 | 1 |
| *Perry, And besides for every* 20 *s. value upon oath, if* and the ton, | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 10 | 0 | 0 |
| *Petticoats* of silk, *per* piece, | 3 | 0 | 0 | 0 | 17 | 2 | 2 | 0 | 15 | 9 | 0 |
| *And besides for every pound weight of silk,* | 0 | 0 | 0 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 |

*Pewter,*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Pewter*, old, *per* 112 *lb.* | | — | — | — | 2 | 10 | 0 | 0 11 11 $12\frac{1}{2}$ | 0 | 10 | 9 | $7\frac{1}{2}$ |
| *Pictures* | of 4 feet ſquare, or 16 feet area, *&c.* | — | — | — | 0 | 0 | 0 | 3 0 0 0 | 0 | 0 | 0 | 0 |
| | betwixt 4 and 16 ſuperficial feet, | — | — | — | 0 | 0 | 0 | 2 0 0 0 | 0 | 0 | 0 | 0 |
| | under 4 feet area, | — | — | — | 0 | 0 | 0 | 1 0 0 0 | 0 | 0 | 0 | 0 |
| *Pitch* | *per* laſt, containing 12 barrels of the *Britiſh* plantations, | — | — | — | 2 | 10 | 0 | 0 9 7 10 | 0 | 8 | 5 | 5 |
| | *per* ditto ditto not of the *Britiſh* plantations, | — | — | — | 2 | 10 | 0 | 0 10 9 $11\frac{1}{4}$ | 0 | 9 | 7 | $6\frac{1}{4}$ |
| Note, Pitch *may not be imported in any other than* Britiſh *or* Iriſh *bottoms, and never from the* Netherlands *or* Germany. | | | | | | | | | | | | |
| *Plate* | of ſilver, white, or ungilt, *per* ounce, of *France*, | — | — | — | 0 | 4 | 0 | 0 3 2 $9\frac{4}{5}$ | 0 | 2 | 1 | 7 |
| | of ſilver, white, or ungilt, *per* ounce, of the *Eaſt Indies*, or *China*, | — | — | — | 0 | 4 | 0 | 0 2 2 $9\frac{4}{5}$ | 0 | 2 | 1 | 7 |
| | of ſilver, white, or ungilt, *per* ounce, of all other places, | — | — | — | 0 | 4 | 0 | 0 1 5 $9\frac{4}{5}$ | 0 | 1 | 4 | 7 |
| | of ſilver parcel, gilt, *per* ounce, of *France*, | — | — | — | 0 | 4 | 6 | 0 3 6 $11\frac{1}{4\frac{0}{0}}$ | 0 | 2 | 3 | $15\frac{3}{8}$ |
| | of ſilver parcel, gilt, *per* ounce, of the *Eaſt Indies*, or *China*, | — | — | — | 0 | 4 | 6 | 0 2 5 $1\frac{1}{4\frac{0}{0}}$ | 0 | 2 | 3 | $15\frac{3}{8}$ |
| | of ſilver parcel, gilt, *per* ounce, of all other places, | — | — | — | 0 | 4 | 6 | 0 1 6 $18\frac{27}{40}$ | 0 | 1 | 5 | $12\frac{7}{8}$ |
| | of ſilver, gilt, *per* ounce, of *France*, | — | — | — | 0 | 5 | 0 | 0 3 10 $12\frac{1}{4}$ | 0 | 2 | 6 | $3\frac{3}{4}$ |
| | of ſilver, gilt, *per* ounce, of the *Eaſt Indies*, or *China*, | — | — | — | 0 | 5 | 0 | 0 2 7 $12\frac{1}{4}$ | 0 | 2 | 6 | $3\frac{3}{4}$ |
| | of ſilver, gilt, *per* ounce, of all other places, | — | — | — | 0 | 5 | 0 | 0 1 8 $7\frac{1}{4}$ | 0 | 1 | 6 | $18\frac{3}{4}$ |

Q.

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Quills*, vocat. *gooſe-quills*, *per* thouſand, | — | — | — | 0 | 2 | 0 | 0 | 0 4 $12\frac{2}{5}$ | 0 | 0 | 4 | 1 |
| *Quilting* of all ſorts, except of *India* or *China*, whether of linen, *per* yard, | — | — | — | 0 | 5 | 0 | 0 | 1 2 $7\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{3}{4}$ |
| *Quilting* of all ſorts, except of *India* or *China*, whether of calico, *per* ditto, | — | — | — | 0 | 5 | 0 | 0 | 1 10 16 | 0 | 1 | 9 | $7\frac{1}{2}$ |
| *Quilting* of all ſorts, except of *India* or *China*, whether of cotton, *per* ditto, | — | — | — | 0 | 5 | 0 | 0 | 1 2 $7\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{3}{4}$ |

Calico

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| Calico *and* cotton quilting *to be sold by the candle, and to pay for every* 20 s. *of the gross price* 15 per cent. | 0 | 0 | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| *Quilts, per* dozen, *French* making, | 4 | 16 | 0 | 3 | 4 | 11 | 15 1/5 | 1 | 18 | 8 | 8 |
| *Quilts* of calico, *per* piece, | 2 | 0 | 0 | 0 | 15 | 2 | 8 | 0 | 14 | 3 | 0 |
| *And besides for every* 20 s. *gross price at the candle,* | 0 | 0 | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| *Quilts* of satin or other silks, *per* piece, | 6 | 13 | 4 | 1 | 18 | 2 | 0 | 1 | 15 | 0 | 0 |
| *And more for every pound weight of silk,* | 0 | 0 | 0 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 |
| *Quinces, per cwt.* | 0 | 8 | 0 | 0 | 1 | 6 | 9 3/5 | 0 | 1 | 4 | 4 |
| **R.** | | | | | | | | | | | |
| *Rags, ropes, junks, or fishing-nets, fit only for making of paper or pasteboard, may, upon entry, be imported duty free, but if not regularly entered, forfeited.* | | | | | | | | | | | |
| *Rice, per cwt.* | 1 | 6 | 8 | 0 | 6 | 4 | 12 | 0 | 5 | 9 | 0 |
| *Rims* for sieves, *per* gross, | 0 | 6 | 0 | 0 | 1 | 1 | 17 1/5 | 0 | 1 | 0 | 3 |
| *Rosin* of *France, per* 112 *lb.* | 0 | 6 | 8 | 0 | 4 | 6 | 3 | 0 | 2 | 8 | 5 |
| *Rosin* of the *British* plantations, *per* ditto, | 0 | 0 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| *Rosin* of all other places, *per* ditto, | 0 | 6 | 8 | 0 | 1 | 10 | 18 | 0 | 1 | 9 | 0 |
| *Rugs, vocat. Iriſh* rugs, *per* piece, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| *Rugs, vocat. Poliſh* rugs, *per* piece, | 1 | 0 | 0 | 0 | 5 | 10 | 4 | 0 | 3 | 4 | 10 |
| **S.** | | | | | | | | | | | |
| *Sackcloth, per* 120 ells, | 8 | 0 | 0 | 1 | 10 | 9 | 12 | 1 | 7 | 0 | 0 |
| *Sackcloth,* of ſingle thread, *per* piece of 15 yards, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| *Sackcloth,* with white thread, *per* yard, | 0 | 1 | 0 | 0 | 0 | 2 | 6 1/5 | 0 | 0 | 2 | 0 1/5 |
| *Sackcloth,* with ſilk, *per* yard, | 0 | 1 | 6 | 0 | 0 | 3 | 9 3/10 | 0 | 0 | 3 | 0 3/4 |

*Saffron,*

| | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Saffron, per lb.* | 1 | 10 | 0 | 0 | 5 | 9 | 6 | 0 | 5 | 0 | 13 |
| *Salt.* Bay or *French* salt, *per* bushel, | 0 | 0 | 6 | | 0 | 4 | $1\frac{9}{20}$ | 0 | 0 | 2 | $8\frac{3}{8}$ |
| *But if for curing fish*, per *bushel*, | 0 | 0 | 0 | | 0 | 2 | $13\frac{1}{10}$ | 0 | 0 | 1 | $0\frac{1}{4}$ |
| White or *Spanish* salt, *per* bushel, | 0 | 0 | 8 | | 0 | 2 | $18\frac{3}{40}$ | 0 | 0 | 2 | $15\frac{1}{8}$ |
| *But if for curing fish*, per *bushel*, | 0 | 0 | 0 | 0 | 0 | 1 | $10\frac{4}{5}$ | 0 | 0 | 1 | 7 |
| *More upon delivery out of the warehouse* { *if paid*, | 0 | 0 | 0 | | 6 | 4 | 0 | 0 | 6 | 4 | 0 |
| *except for curing fish for exportation*, { *if secured*, | 0 | 0 | 0 | 0 | 6 | 8 | 0 | 0 | 6 | 8 | 0 |
| Note, Salt *is under the same regulations in importation as* pitch. | | | | | | | | | | | |
| *Saltpetre* { of *East India*, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 6 | 8 | 8 | 0 | 6 | 2 | 14 |
| of *France*, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 11 | 7 | 13 | 0 | 6 | 4 | 19 |
| of all other places, *per* 112 *lb.* | 1 | 0 | 0 | 0 | 1 | 11 | 8 | 0 | 1 | 3 | 14 |
| *Says,* Double, *per* yard, | 0 | 12 | 6 | 0 | 2 | 3 | $14\frac{2}{5}$ | 0 | 2 | 0 | 6 |
| ditto, or *Flanders* serge, *per* piece of 15 yards, | 9 | 0 | 1 | 0 | 14 | 7 | 16 | 1 | 10 | 4 | 10 |
| *Hunscot* says, *per* piece of 24 yards, | 6 | 0 | 0 | 1 | 3 | 1 | 4 | 1 | 0 | 3 | 0 |
| Milled says, *per* piece, | 6 | 0 | 0 | 1 | 3 | 1 | 4 | 1 | 0 | 3 | 0 |
| *Seed,* { clover, *per* 112 *lb.* | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| hemp, *per* last, | 1 | 0 | 0 | 3 | 18 | 10 | 4 | 3 | 18 | 4 | 10 |
| Ships *taken as prizes, and legally condemned in the high court of admiralty, for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 11 | 11 | 8 | 0 | 0 | 0 | 0 |
| *Silk, vocat. Raw silk.* *Bridges* silk, *per lb.* of 16 ounces, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| Ferret or floret silk, *per* ditto, | 1 | 0 | 0 | 0 | 4 | 3 | $16\frac{1}{2}$ | 0 | 3 | 10 | $2\frac{1}{2}$ |
| *Fillozel*, or *Paris* silk, *per* ditto, | 0 | 15 | 0 | 0 | 10 | 1 | $16\frac{3}{4}$ | 0 | 6 | 0 | $11\frac{1}{4}$ |
| *Granada* silk, { black, *per* ditto, | 3 | 0 | 0 | 0 | 11 | 6 | 12 | 0 | 10 | 1 | 10 |
| coloured, *per* ditto, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 15 | 6 | 0 |

*Silk,*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Silk, wrought.* | *Raw silk.* | | | | | | | | | | | |
| | *Naples* silk, black, *per lb.* of 16 ounces, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| | *Naples* silk, coloured, *per* ditto, | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| | *Orgazine* silk, and all thrown silk, in the gum, *per* ditto, | 0 | 16 | 8 | 0 | 3 | 11 | 17 1/2 | 0 | 3 | 7 | 2 1/2 |
| | *But thrown silk is prohibited to be imported except of the growth of* Italy, Sicily, *or* Naples, *and imported in ships directly from thence, qualified as in the act of navigation.* | | | | | | | | | | | |
| | *Pole* and *Spanish* silk, *per lb.* of 16 ounces. | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| | *China* silk, *per lb.* of 24 ounces, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 0 | 0 | 0 |
| | *Bengal* silk, *per* ditto, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| | *Morea* silk, *per* ditto, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| | Long silk of all sorts, except *Bengal*, *per* ditto, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |
| | Short silk, or capiton, *per* ditto, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| | *By* 25. Geo. II. *cap.* 34. *the* Russia *company may import in* British-*built ships from* Russia, raw silk *of the growth of* Persia, *the importer making oath that it was bartered, or purchased with the produce of woollen or other manufactures, (gold and silver in coin or bullion excepted), exported from* Great Britain, *although the same be not carried from thence into* Persia, *on paying the same duty as if imported from the* Levant *seas. But* raw silks *of the produce of* Asia *may not be imported from the* Streights, *or the* Levant *seas, unless from those parts which are within the Grand Seignior's dominions.* | | | | | | | | | | | |
| | Satin silk, *per lb.* of 16 ounces, | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| | Silk nubs, or husks of silk, *per lb.* containing 21 ounces, | 0 | 2 | 0 | 0 | 0 | 4 | 12 2/5 | 0 | 0 | 4 | 1 |

| | Rates. l. | s. | d. | Duties Paid on importation. l. | s. | d. | 20ths | Repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Silk, vocat.* — *Wrought silk* — Sleeve-silk, coarse, *per lb.* of 16 ounces, | 0 | 13 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| Sleeve-silk, fine, or *Naples* sleeve, *per* ditto, | 2 | 13 | 4 | 0 | 10 | 3 | 4 | 0 | 9 | 0 | 0 |
| Thrown silk dyed, *per* ditto, | 5 | 0 | 0 | 0 | 19 | 3 | 0 | 0 | 16 | 10 | 10 |
| Raw silk *imported directly from any of his Majesty's plantations or colonies in* America *into the port of* London, *may, upon the importer's making oath, that such* raw silk *is,* bona fide, *of the growth and culture of some or one of the said plantations, be imported free of all duties.* | | | | | | | | | | | |
| Alamodes or lutestrings, *per lb.* of 16 ounces, *French,* | 4 | 0 | 0 | 2 | 15 | 10 | $6\frac{2}{5}$ | 0 | 0 | 0 | 0 |
| Alamodes or lutestrings, *per lb.* of 16 ounces, not *French,* | 4 | 0 | 0 | 1 | 15 | 10 | $6\frac{2}{5}$ | 0 | 0 | 0 | 0 |
| Imported in ships *British* built directly from the *East Indies, per lb.* of 16 ounces, | 0 | 15 | 0 | 0 | 0 | 4 | $5\frac{1}{4}$ | 0 | 0 | 0 | 0 |
| *But may be brought to no port but* London, *and there duly entered and secured in proper warehouses till exportation.* | | | | | | | | | | | |
| In other bottoms, *per lb.* of 16 ounces, | 1 | 0 | 0 | 0 | 0 | 5 | 14 | 0 | 0 | 0 | 0 |
| Of the manufacture of *Italy* imported from thence in *British*-built ships, *per* ditto, | 1 | 13 | 4 | 0 | 12 | 1 | 11 | 0 | 11 | 7 | $4\frac{1}{5}$ |
| In other bottoms, *per* ditto, | 2 | 0 | 0 | 0 | 14 | 2 | $3\frac{1}{2}$ | 0 | 13 | 6 | $11\frac{1}{5}$ |
| From *France,* except *alamodes* and *lutestrings, per* ditto, | 2 | 0 | 0 | 1 | 7 | 11 | $3\frac{1}{2}$ | 0 | 17 | 3 | $11\frac{1}{5}$ |
| From any other part, except *alamodes* and *lutestrings, per* ditto, | 2 | 0 | 0 | 0 | 14 | 2 | $3\frac{1}{2}$ | 0 | 13 | 6 | $11\frac{1}{2}$ |
| Flowered or mixed with gold or silver, except of *India, Persia,* or *China, per* ditto, | 3 | 10 | 0 | 1 | 1 | 6 | $8\frac{1}{10}$ | 0 | 19 | 10 | $9\frac{1}{10}$ |
| *But by* 22. Geo. II. *gold or silver brocade imported is to be burnt, and* 100 l *penalty for each piece.* | | | | | | | | | | | |

*Provided*

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths |
| *Provided that all foreign* silks *wrought, (except* East-India alamodes *and* luteſtrings), *exported within three years from the importation, ſhall have* $\frac{2}{3}$ *of the foreſaid rates, old ſubſidy, repaid at the cuſtomhouſe.* | | | | | | | | | | | |
| *All foreign* velvets, *wrought* ſilks, *and* ſilks *mixed with any other materials, not prohibited to be worn here, muſt now, before the delivery thereof from the cuſtomhouſe, be ſealed at each end of every piece, and if found, after* September 1754, *in any ſhop or other place upon land within this kingdom, not being ſealed upon both ends of every entire piece, or upon one end of every remnant, the ſame to be forfeited, and the perſon in whoſe cuſtody the ſame ſhall be found, to forfeit* 200 l. *the proof of any ſuch ſeizures being made to lie on the claimer, not on the proſecutor.* | | | | | | | | | | | |
| 31 *Skins, vocat.* Buck or deer ſkins, in the hair, *per* ſkin | c | 2 | 6 | c | 0 | 7 | $3\frac{1}{8}$ | 0 | 0 | 6 | $9\frac{1}{8}$ |
| Buck or deer ſkins, dreſſed, *per* ſkin | 0 | 5 | c | c | 1 | 2 | $7\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{1}{4}$ |
| *More for every pound weight* | 0 | 0 | c | c | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| *Indian* half dreſſed, *per lb.* weight | 0 | 1 | 3 | c | 0 | 3 | $11\frac{13}{16}$ | 0 | 0 | 3 | $4\frac{13}{16}$ |
| *Calves ſkins*, in the hair, *per* piece | 0 | 0 | 10 | c | 0 | 2 | $7\frac{7}{8}$ | 0 | 0 | 2 | $3\frac{7}{8}$ |
| *Calves ſkins*, of *Ireland*, raw, *per* dozen | 0 | 6 | 8 | c | 1 | 7 | 3 | c | 1 | 5 | 5 |
| *Calves ſkins*, dreſſed in allum and ſalt, or meal, or otherwiſe tawed or tanned, *per* dozen, *For every* 20 s. *of their value upon oath* | 0 | 0 | c | c | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *Calves ſkins*, dreſſed in allum and ſalt, or meal, or otherwiſe tawed or tanned, *per* dozen, *For every pound weight* | 0 | 0 | c | c | 3 | c | 0 | c | 2 | c | 0 |
| *Calves ſkins*, dreſſed in allum and ſalt, or meal, or otherwiſe tawed or tanned, *per* dozen | 0 | 10 | c | c | 2 | 4 | $14\frac{2}{5}$ | 0 | 2 | 1 | $17\frac{1}{4}$ |
| *More for every pound weight* | 0 | 0 | 0 | c | 0 | 3 | 10 | 0 | 0 | 2 | $6\frac{7}{8}$ |
| *Slink calves ſkins*, dreſſed in the hair, *per lb.* | 0 | 0 | 0 | 0 | 0 | 2 | 0 | c | 0 | 1 | $6\frac{2}{5}$ |
| *Slink calves ſkins*, without the hair, *per lb.* | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | c | $15\frac{1}{5}$ |
| *Beſides for every pound weight* | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 5 | 15 |

*Skins,*

| | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Skins, vocat.* Coney-skins, *per* dozen, | 0 | 1 | | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 2 | 10 3/4 |
| Cordevant of *Turkey*, *per* dozen, | 1 | 6 | 8 | 0 | 18 | 4 | 14 | 0 | 5 | 9 | 0 |
| Cordevant of *East India*, *per* ditto, | 1 | 6 | 8 | 0 | 19 | 4 | 12 | 0 | 16 | 9 | 0 |
| Cordevant of *Spaniſh*, *Seville*, &c. *per* ditto, | 5 | 0 | 0 | 1 | 14 | 11 | 5 | 1 | 1 | 6 | 15 |
| Dog-skins, however dreſſed, *for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *And for every pound weight*, | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Dog-skins undreſſed, *per* piece, | 0 | 0 | 6 | 0 | 0 | 1 | 18 1 3/5 | 0 | 0 | 1 | 14 1/2 |
| Elk-skins dreſſed or undreſſed, *per* ſkin, | 0 | 6 | 0 | 0 | 1 | 5 | 4 7/10 | 0 | 1 | 3 | 10 1/2 |
| *More if dreſſed in oil for every pound weight*, | 0 | 0 | 0 | 0 | 1 | 7 | 0 | 0 | 0 | 4 | 13 1/3 |
| Fiſher-skins, *per* piece, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| Fox-skins dreſſed, *per* dozen, | 0 | 12 | 0 | 0 | 3 | 9 | 19 1/5 | 0 | 3 | 5 | 8 |
| *And for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Goat-skins in the hair, not otherwiſe rated, *per* dozen, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Goat-skins of *Barbary*, or the eaſt-country, in the hair, *per* dozen, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Goat-skins of *Ireland* in the hair, *per* dozen, | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| Goat-skins tanned, *per* dozen, | 2 | 0 | 0 | 0 | 13 | 6 | 18 | 0 | 8 | 7 | 10 |
| Goat-skins *And more* per *pound weight*, | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| Goat-skins of all other ſorts, however dreſſed, except cordevants, *per* dozen, | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Goat-skins *For every pound weight*, | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| Goat-skins *And for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Gold-skins, *per* piece, | 0 | 0 | 6 | 0 | 0 | 1 | 8 2/40 | 0 | 0 | 1 | 5 7/8 |
| *And if dreſſed, for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hare-skins, *per* dozen, | 0 | 0 | 4 | 0 | 0 | 0 | 19 3/20 | 0 | 0 | 0 | 17 1/4 |



MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d* | 20ths |
| Horſe-ſkins *per* fletchers, *per* ſkin, | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{2}{4}\frac{9}{0}$ | 0 | 0 | 1 | $5\frac{7}{8}$ |
| Kid-ſkins: in the hair, *per* hundred, | 1 | 0 | 0 | 0 | 17 | 3 | 9 | 0 | 4 | 3 | 15 |
| if dreſſed, *per* hundred, | 2 | 0 | 0 | 1 | 0 | 2 | 18 | 0 | 8 | 7 | 10 |
| dreſſed in the hair from *Eaſt India*, *per* hundred, | 2 | 0 | 0 | 1 | 7 | 8 | 8 | 0 | 14 | 3 | 0 |
| in the hair, *French*, *per* hundred, | 1 | 0 | 0 | 1 | 6 | 0 | 9 | 0 | 8 | 0 | 15 |
| not perfectly dreſſed, *per* dozen, | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 |
| *And more for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 1 | 5 | 5 |
| however tawed, *per lb.* weight, | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| however tawed, *per* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Lamb-ſkins: dreſſed in allum, *per* hundred, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *More for every dozen*, | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 | 0 |
| dreſſed in oil, *per* hundred, | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 0 | 17 | 3 | 0 |
| *More for every dozen*, | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 | 0 |
| undreſſed in the wool, *per* 120, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| Slink, dreſſed *per* hundred, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| Slink, *More for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 2 | 0 | 0 |
| Slink, undreſſed in the wool, *per* 120, | 0 | 5 | 0 | 0 | 1 | 2 | $7\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{3}{4}$ |
| Tanned, *for every* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Tanned, *per* dozen, | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 6 | 0 |
| Lions ſkins, *per* piece, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{4}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| Mouſe-ſkins, *per* piece, | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| Muſquaſh, *per* piece, | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{2}{4}\frac{9}{0}$ | 0 | 0 | 1 | $5\frac{7}{8}$ |
| Panther-ſkins, *per* piece, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |

3 I 2 *Skins, vocat.*

*Skins,*

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Skins, viz. Pelts of goats dreſſed, *per* dozen, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| Pelts of goats undreſſed, *per* dozen, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| Pelts of all other ſorts, *per* hundred, | 1 | 10 | 0 | 0 | 7 | 2 | 3 1/2 | 0 | 6 | 5 | 12 1/2 |
| *Portugal* ſkins, *per* dozen, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| *More if dreſſed for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| Racoons, *per* ſkin, | 0 | 0 | 6 | 0 | 0 | 1 | 8 2/4 9/5 | 0 | 0 | 1 | 5 7/8 |
| Shagreen ſkins, *per* ſkin, | 0 | 1 | 8 | 0 | 0 | 4 | 15 3/4 | 0 | 0 | 4 | 6 1/4 |
| *More if dreſſed for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shammy ſkins, *per* dozen, | 1 | 6 | 8 | 0 | 6 | 4 | 12 | 0 | 5 | 9 | 0 |
| *More, if not particularly charged, for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sheep-ſkins dreſſed, *per* dozen, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| Sheep-ſkins *And beſides, if in oil,* per *dozen,* | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 1 | 0 | 0 |
| Sheep-ſkins *And beſides, if otherwiſe dreſſed,* per *dozen,* | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 | 0 |
| Sheep-ſkins tanned, *for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Sheep-ſkins tanned, *per* dozen, | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 6 | 0 |
| Sheep-ſkins in the wool, *per* ſkin, | 0 | 0 | 3 | 0 | 0 | 0 | 14 2/8 9/5 | 0 | 0 | 0 | 12 15/16 |
| Spruce ſkins, tawed, *per* dozen, | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Spruce ſkins, *beſides for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swans ſkins, *per* piece, | 0 | 3 | 4 | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 8 | 12 1/2 |
| Tails or tips of ſable, *per* piece, | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/5 | 0 | 0 | 5 | 3 1/2 |
| Tiger-ſkins, *per* piece, | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 1 | 17 1/2 |
| Vizer-ſkins, *per* piece, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |
| Woodſhocks, *per* ſkin, | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 0 | 18 3/4 |

*And*

## MERCHANDISE INWARDS.

| | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *And if any of the foreſaid* ſkins *are tanned, tawed, or dreſſed, and not particularly charged, for every* 20 s. *value upon oath, beſides the forementioned duties,* | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| *All other* ſkins, *and pieces of* ſkins, *except thoſe rated in* furs *and* leather, — *for every* 20 s. *of their value upon oath,* — | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *beſides, if tanned, tawed, or dreſſed, and not particularly charged, for every* 20 s. *ditto,* — | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Snuff* of all ſorts — from the *Britiſh* plantations or *Spaniſh Weſt Indies*, in *Britiſh* ſhips, *per lb.* | 0 | 2 | 6 | 0 | 0 | 7 | $3\frac{5}{8}$ | 0 | 0 | 5 | $15\frac{5}{8}$ |
| from all other places excepting *France, per lb.* — — | 0 | 5 | 0 | 0 | 1 | 2 | $7\frac{1}{4}$ | 0 | 0 | 11 | $10\frac{1}{4}$ |
| *Soap, vocat.* — *Caſtille* or *Venice, per* 112 *lb.* — — — — | 3 | 0 | 0 | 1 | 19 | 6 | 12 | 0 | 0 | 0 | 0 |
| *Flemiſh*, *per* barrel, — — — — | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 0 | 0 | 0 |
| *beſides for every pound weight,* — — — | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Hard, of all ſorts, not otherwiſe rated, *per* 112 *lb.* — — | 3 | 0 | 0 | 1 | 19 | 6 | 12 | 0 | 0 | 0 | 0 |
| Soft, of all ſorts, not otherwiſe rated, *per* ditto, — — | 1 | 10 | 0 | 1 | 13 | 9 | 6 | 0 | 0 | 0 | 0 |
| *By* 23. Geo. II. ſoap *may not be imported but in packages containing* 224 lb. wt. *at leaſt, of nett* ſoap, *and to be allowed no drawback on exportation.* | | | | | | | | | | | |
| *Socks* — of cotton, *per* dozen pairs, — — — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| *More for every* 20 s. *value of the groſs price at the candle,* — | 0 | 0 | 0 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 |
| of thread, *per* dozen pairs, — — — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| *Spinal,* fine, for making gauze, *per lb.* — — — | 0 | 10 | 0 | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ |
| *Spirits, vocat.* — Arrack, *per* ton of 252 gallons, — — — | 30 | 0 | 0 | 8 | 5 | 6 | 0 | 7 | 11 | 3 | 0 |
| *And beſides for exciſe,* per *gallon,* — — | 0 | 0 | 0 | 0 | 4 | 8 | 0 | 0 | 0 | 0 | 0 |
| Brandy — of *Spain, Portugal,* or *Italy, per* ton, — | 15 | 0 | 0 | 4 | 12 | 9 | 0 | 4 | 5 | 7 | 10 |
| of *France, per* ton, — — — | 30 | 0 | 0 | 8 | 5 | 6 | 0 | 7 | 11 | 3 | 0 |
| of all other countries, *per* ton, — — | 20 | 0 | 0 | 5 | 17 | 0 | 0 | 5 | 7 | 6 | 0 |
| *More for the exciſe-duty,* per *gallon,* — — | 0 | 0 | 0 | 0 | 4 | 8 | 0 | 0 | 0 | 0 | 0 |

*Spirits,*

| | Rates | | | Duties paid on importation | | | | Duties repaid on exportation | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Spirits, *vocat.* — *But* brandy *may not be imported in casks containing less than sixty gallons, nor in any other than* British *or* Irish *built ships, or ships of the country of which it is the produce.* | | | | | | | | | | | |
| Citron-water, *per* gallon, | 1 | 0 | 0 | 0 | 4 | 11 | 3 1/20 | 0 | 4 | 5 | 9 1/20 |
| *Geneva, per* gallon, | 0 | 1 | 0 | 0 | 0 | 3 | 17 6/105 | 0 | 0 | 3 | 11 23/42 |
| *Hungary* water, *French, per* gallon, | 0 | 10 | 0 | 0 | 5 | 0 | 1 1/21 | 0 | 2 | 3 | 4 1/21 |
| *Hungary* water, not *French, per* gallon, | 0 | 10 | 0 | 0 | 2 | 6 | 1 1/21 | 0 | 2 | 3 | 4 1/21 |
| Rackee of *Turkey, per* gallon, | 0 | 5 | 0 | 0 | 1 | 3 | 10 1/21 | 0 | 1 | 2 | 1 23/42 |
| Rosasolis, and all other cordial waters, not elsewhere rated, *per* gallon, | 0 | 10 | 0 | 0 | 2 | 6 | 1 1/20 | 0 | 2 | 3 | 4 1/21 |
| Visney from *Turkey, per* gallon, | 0 | 10 | 0 | 0 | 2 | 6 | 1 1/21 | 0 | 2 | 3 | 4 1/21 |
| Usquebaugh, *per* gallon, | 0 | 10 | 0 | 0 | 2 | 6 | 1 1/21 | 0 | 2 | 3 | 1/21 |
| *The above spirits are to pay to the excise,* per *gallon, if of the* British *plantations in* America, | 0 | 0 | 0 | 0 | 3 | 8 | 0 | 0 | 0 | 0 | 0 |
| *The above spirits are to pay to the excise,* per *gallon, if of any other place,* | 0 | 0 | 0 | 0 | 4 | 8 | 0 | 0 | 0 | 0 | 0 |
| Rum, *per* gallon, | 0 | 1 | 8 | 0 | 1 | 4 | 16 1/21 | 0 | 1 | 4 | 6 23/42 |
| Rum, *More for excise-duty,* per *gallon, single,* | 0 | 0 | 0 | 0 | 3 | 8 | 0 | 0 | 0 | 0 | 0 |
| Rum, *Ditto, ditto, double,* | 0 | 0 | 0 | 0 | 6 | 8 | 0 | 0 | 0 | 0 | 0 |
| Rum, *But* rum *may not be imported in casks containing less than* 20 *gallons.* | | | | | | | | | | | |
| *Such of the aforesaid spirits as are above proof, pay to the excise more for every gallon so charged,* viz. *if of the* British *plantations,* | 0 | 0 | 0 | 0 | 3 | 8 | 0 | 0 | 0 | 0 | 0 |
| *Such of the aforesaid spirits as are above proof, pay to the excise more for every gallon so charged,* viz. *if of any other place,* | 0 | 0 | 0 | 0 | 4 | 8 | 0 | 0 | 0 | 0 | 0 |
| *All sorts from* Guernsey, Jersey, Alderney, *and* Sark, *may be imported without any other duty than the excise for the time being on such sorts made in* Britain. | | | | | | | | | | | |

S. S.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Spokes* for cart-wheels, long, *per* thouſand, of the *Britiſh* plantations, *free.* | | | | | | | | | | | |
| of any part of *Europe* except *Ireland* and *France*, | 6 | 0 | 0 | 1 | 14 | 4 | 4 | 1 | 11 | 6 | 0 |
| of *Ireland*, and all other places but *France* and its plantations, | 6 | 0 | 0 | 1 | 8 | 8 | 14 | 1 | 5 | 10 | 10 |
| ſhort, *per* thouſand, of the *Britiſh* plantations, *free.* | | | | | | | | | | | |
| of any part of *Europe* but *Ireland* and *France*, | 3 | 0 | 0 | 0 | 17 | 2 | 2 | 0 | 15 | 9 | 0 |
| of *Ireland*, and all other places but *France* and its plantations, | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 5 |
| *Starch*, white, *per cwt.* | 5 | 0 | 0 | 3 | 15 | 4 | 0 | 0 | 0 | 0 | 0 |
| *By* 23. Geo. I. ſtarch *may not be imported in any package that ſhall not contain* 224 lb. weight *of nett* ſtarch *at leaſt; and foreign* ſtarch, *when exported, to draw nothing back.* | | | | | | | | | | | |
| *Staves, vocat.* Barrel ſtaves, *per* 120, of the *Britiſh* plantations, *free.* | | | | | | | | | | | |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 3 | 4 | 0 | 0 | 11 | 9 | 0 | 0 | 10 | 10 |
| of *Ireland*, and all other places but *France* and its plantations, | 0 | 0 | 0 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| Firkin-ſtaves, *per* 120, of the *Britiſh* plantations, *free.* | | | | | | | | | | | |
| of any part of *Europe* except *Ireland* and *France*, | 0 | 2 | 0 | 0 | 0 | 6 | 17 2/3 | 0 | 0 | 6 | 6 |
| of *Ireland*, and all other places but *France* and its plantations, | 0 | 0 | 0 | 0 | 0 | 4 | 12 2/3 | 0 | 0 | 4 | 1 |
| Pipe and hogſhead ſtaves, of the *Britiſh* plantations, *free.* | | | | | | | | | | | |
| of any part of *Europe* but *Ireland* and *France*, *per* 120, | 0 | 6 | 8 | 0 | 1 | 10 | 18 | 0 | 1 | 9 | 0 |
| of *Ireland*, and all other places but *France* and its plantations, | 0 | 6 | 8 | 0 | 1 | 3 | 8 | 0 | 1 | 1 | 10 |
| Kilderkin-ſtaves. *Vide* Wood. | | | | | | | | | | | |
| *Stones, vocat.* Blood-ſtones, *per lb.* | 0 | 15 | 0 | 0 | 2 | 10 | 13 | 0 | 2 | 6 | 7 1/2 |
| Cane ſtones, *per* ton, | 0 | 15 | 0 | 0 | 2 | 10 | 13 | 0 | 2 | 6 | 7 1/2 |
| Dog-ſtones, *per* laſt, three pair each, | 39 | 0 | 0 | 7 | 10 | 1 | 10 | 6 | 11 | 7 | 10 |

| | Rates. l. | s. | d. | Duties paid on importation. l. | s. | d. | 20ths | Duties repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Stones, viz.at.* Grave-ſtones, of marble, unpoliſhed, *per* ſuperficial foot ſquare, | 0 | 0 | 4 | 0 | 0 | 0 | $19\frac{3}{20}$ | 0 | 0 | 0 | $17\frac{1}{4}$ |
| Grave-ſtones, of marble, poliſhed, *per* ditto, | 0 | 0 | 8 | 0 | 0 | 1 | $18\frac{3}{20}$ | 0 | 0 | 1 | $14\frac{1}{4}$ |
| Grave-ſtones, of other ſtone, poliſhed or unpoliſhed, *per* ditto, | 0 | 0 | 1 | 0 | 0 | 0 | $4\frac{81}{100}$ | 0 | 0 | 0 | $4\frac{5}{20}$ |
| Marble blocks, *per* ſolid foot, | 0 | 4 | 0 | 0 | 0 | 11 | $9\frac{4}{5}$ | 0 | 0 | 10 | 7 |
| Marble baſins, tables, mortars, and all other poliſhed marble, (except grave and paving ſtones poliſhed), *per* foot ſquare, | 0 | 1 | 0 | 0 | 0 | 2 | $17\frac{9}{20}$ | 0 | 0 | 2 | $11\frac{1}{4}$ |
| Marble paving-ſtones, rough, *per* ſuperficial foot, | 0 | 0 | 4 | 0 | 0 | 0 | $19\frac{1}{20}$ | 0 | 0 | 0 | $17\frac{1}{4}$ |
| Marble paving-ſtones, poliſhed, *per* ditto, | 0 | 0 | 8 | 0 | 0 | 1 | $18\frac{1}{20}$ | 0 | 0 | 1 | $14\frac{1}{2}$ |
| Millſtones, *per* piece, | 10 | 0 | 0 | 1 | 18 | 6 | 0 | 1 | 13 | 9 | 0 |
| *And more if* French, | 0 | 0 | 0 | 4 | 16 | 10 | 10 | 2 | 6 | 10 | 10 |
| Paving-ſtones not of marble, *per* foot ſquare, | 0 | 0 | 1 | 0 | 0 | 0 | $4\frac{61}{100}$ | 0 | 0 | 0 | $4\frac{5}{20}$ |
| Pebble-ſtones, *per* ton, | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *But if of the product of* Guernſey, Jerſey, Alderney, *or* Sark, *may, upon certificate, be imported free.* | | | | | | | | | | | |
| Slates, in frames, *per* dozen, | 0 | 5 | 4 | 0 | 0 | 9 | $11\frac{1}{2}$ | 0 | 0 | 8 | $12\frac{1}{2}$ |
| Slate-tables, in frames, *per* piece, | 0 | 5 | 0 | 0 | 1 | 2 | $7\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{1}{4}$ |
| Slate-tables, without frames, *per* piece, | 0 | 1 | 8 | 0 | 0 | 4 | $15\frac{1}{2}$ | 0 | 0 | 4 | $6\frac{1}{4}$ |
| *Steel*, long, wiſp, and ſuch like, *per cwt.* | 1 | 10 | 0 | 0 | 10 | 11 | $3\frac{1}{2}$ | 0 | 10 | 2 | $12\frac{1}{4}$ |
| *Goad ſteel, per* half barrel of 126 *lb. wt.* | 10 | 0 | 0 | 1 | 18 | 6 | 0 | 1 | 13 | 9 | 0 |
| *More for every* 112 lb. | 0 | 0 | 0 | 0 | 5 | 1 | $17\frac{1}{2}$ | 0 | 5 | 1 | $17\frac{1}{2}$ |
| *Steel* manufactures, *for every* 20 s. *value upon oath,* | 0 | 0 | 0 | 0 | 3 | 10 | 4 | 0 | 3 | 4 | 10 |
| *More for every* 112 lb. | 0 | 0 | 0 | 0 | 5 | 1 | $17\frac{1}{2}$ | 0 | 5 | 1 | $17\frac{1}{2}$ |
| *No drawback if exported to the* Britiſh *plantations.* | | | | | | | | | | | |

*Stuffs*



MERCHANDISE INWARDS.

| | Rates. l. | s. | d. | Duties Paid on importation. l. | s. | d. | 20ths | Repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Stuffs* of all kinds made of, or mixed with wool, *per* yard, | 1 | 3 | 0 | 0 | 4 | 9 | 15 | 0 | 4 | 2 | 12½ |
| *Prohibited to be imported for sale, except made in* Ireland, *with licence, bond,* &c. | | | | | | | | | | | |
| *Sturgeon,* *per* firkin, | 1 | 10 | 0 | 0 | 5 | 9 | 6 | 0 | 5 | 0 | 15 |
| *Sturgeon,* *per* keg, | 0 | 15 | 0 | 0 | 2 | 10 | 13 | 0 | 2 | 6 | 7½ |
| *Syder* and *Syder-eager,* *of and from* Guernsey, Jersey, Alderney, *or* Sark, *may be imported free of custom, upon payment of the excise for the time being, on the like liquors made in this kingdom.* | | | | | | | | | | | |
| *Syder* and *Syder-eager,* *of all places,* per *ton,* | 4 | 0 | 0 | 12 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Syder* and *Syder-eager,* *And besides,* *if filled,* | 0 | 0 | 0 | 4 | 10 | 0 | 0 | 3 | 10 | 0 | 0 |
| *Syder* and *Syder-eager,* *And besides,* *if unfilled,* | 0 | 0 | 0 | 3 | 19 | 2 | 8 | 2 | 19 | 2 | 8 |
| *Syder* and *Syder-eager,* *More if* *of* France, | 0 | 0 | 0 | 3 | 0 | 4 | 4 | 2 | 0 | 4 | 4 |
| *Syder* and *Syder-eager,* *More if* *not of* France, | 0 | 0 | 0 | 1 | 1 | 7 | 4 | 1 | 1 | 7 | 4 |
| T. | | | | | | | | | | | |
| *Tallow, per cwt.* | 0 | 16 | 8 | 0 | 7 | 10 | 15 | 0 | 7 | 6 | 0 |
| *Tapestry* with caddas, *per Flemish* ell, | 0 | 8 | 0 | 0 | 2 | 3 | 9½ | 0 | 2 | 1 | 4 |
| *Tapestry* with gold or silver, *per* ditto, | 8 | 0 | 0 | 2 | 5 | 9 | 12 | 2 | 2 | 0 | 0 |
| *Tapestry* with hair, *per* ditto, | 0 | 2 | 8 | 0 | 0 | 9 | 3⅗ | 0 | 0 | 8 | 8 |
| *Tapestry* with silk, *per* ditto, | 0 | 13 | 4 | 0 | 3 | 9 | 6 | 0 | 3 | 6 | 0 |
| *Tapestry* with wool, *per* ditto, | 0 | 4 | 0 | 0 | 1 | 1 | 1⅘ | 0 | 1 | 0 | 12 |
| *Tar,* *per* last of 12 barrels *British* plantations, | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| *Tar,* *per* last of 12 barrels not of *British* plantations, | 2 | 10 | 0 | 0 | 10 | 9 | 11¼ | 0 | 9 | 7 | 6¼ |
| *For the importation is under the same restrictions as* pitch, *which see.* | | | | | | | | | | | |

*Thread,*

## MERCHANDISE INWARDS.

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d | 20ths | l. | s. | d. | 20ths |
| Thread, vocat. | *Bridges* thread, *per* 12 *lb.* | 2 | 5 | 0 | 0 | 8 | 7 | 19 | 0 | 7 | 7 | 2 1/2 |
| | *Lyons* or *Paris* thread, *per* bale, containing one hundred bolts, | 30 | 0 | 0 | 20 | 6 | 1 | 10 | 12 | 1 | 10 | 10 |
| | Silters thread, *per lb.* | 0 | 15 | 0 | 0 | 2 | 4 | 19 | 0 | 2 | 0 | 13 1/2 |
| | Whited brown thread, *per* 12 *lb.* | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| | *All* thread *of the manufactures of* Ireland, *may be imported directly from thence, by* Britiſh *or* Iriſh, *upon certificate and oath, free of all duties.* | | | | | | | | | | | |
| *Ticking* of *Germany*, or any other country, not otherwiſe rated, *per* piece of 36 yards, | | 1 | 10 | 0 | 0 | 7 | 2 | 3 1/2 | 0 | 6 | 5 | 12 1/2 |
| Ticks. | *Brizeil* ticks, and counterfeit *Brizeil*, *per* tick, | 1 | 10 | 0 | 0 | 7 | 2 | 3 1/2 | 0 | 6 | 5 | 12 1/2 |
| | *Turnal* ticks, of *Stoad*, *&c. per* tick, | 1 | 10 | 0 | 0 | 7 | 2 | 3 1/2 | 0 | 6 | 5 | 12 1/2 |
| Tobacco. | Tobacco, not *Britiſh*, *per lb.* | 0 | 10 | 0 | 0 | 2 | 5 | 1 1/2 | 0 | 2 | 3 | 15 1/2 |
| | Tobacco, *Britiſh*, paid down, | 0 | 1 | 8 | 0 | 0 | 6 | 10 | 0 | 0 | 0 | 10 |
| | Tobacco, ditto, ſecured, | 0 | 0 | 0 | 0 | 0 | 6 | 7 1/2 | 0 | 0 | 0 | 7 1/2 |
| | Tobacco, *And beſides, if ſecured, to be paid down,* per lb. | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 0 | 0 | 15 |

Note, *If all the duties on* Britiſh-*plantation* tobacco *are paid down at entry, the importer ſhall have an allowance of* 25 per cent. *in lieu of all former encouragements, which allowance is deducted in the above duty; or the importer may pay down at entry the old ſubſidy of* 1/4 d. per lb. *weight, and give bond for payment of the remaining duties in eighteen months, and only have an allowance of* 15 per cent. *out of the bondable duties.*

*If the importer wants to diſcharge his bond, or any part thereof, before the expiration of the aforeſaid eighteen months, he ſhall receive an abatement upon ſuch bond at the rate of* 7 per cent. per annum *for the time unexpired.*

*No* tobacco *may be imported into this kingdom but in caſks, cheſts, or caſes only, each of theſe to contain* 450 lb. *weight of nett* tobacco *at leaſt, under the penalty of forfeiting ſuch* tobacco.

*Nor*

MERCHANDISE INWARDS.

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Tortoiſe-ſhell, per lb.* | 0 | 4 | 6 | 0 | 1 | 0 | $18\frac{2}{40}$ | 0 | 0 | 11 | $12\frac{7}{8}$ |
| *Treacle* of *Flanders, per* barrel, | 4 | 0 | 0 | 0 | 15 | 4 | 16 | 0 | 13 | 6 | 0 |
| *Treacle* of *Jeane, per lb.* | 0 | 1 | 4 | 0 | 0 | 3 | $1\frac{3}{5}$ | 0 | 0 | 2 | 14 |
| *Tweezers* of *France, per* dozen, | 3 | 0 | 0 | 2 | 0 | 7 | 7 | 1 | 2 | 4 | 5 |
| *Twine* of *Hamburg, per cwt.* | 2 | 10 | 0 | 0 | 9 | 7 | 10 | 0 | 8 | 5 | 5 |
| *Twiſt* for bandſtrings, *per* dozen knots, | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 1 | 8 | 5 |

T.

3 K 2

*Tobacco.*

*Nor can any* tobacco *of the* Britiſh *plantations be landed at any port in* Great Britain, *without a manifeſt under the hands and ſeals of the office where it was taken on board, containing an account of all the* tobacco *laded on board that ſhip, with the marks, numbers, weights, tares, and contents of the ſeveral hogſheads,* &c. *The maſter landing the ſame without delivering ſuch manifeſt to the collector, being liable in the penalty of* 100 l. ; *and the landwaiters ſuffering the ſame to be landed before they have entered the contents of ſuch manifeſt in their books, and putting a mark, to be appointed by the commiſſioners of the cuſtoms, upon each hogſhead,* &c. *being liable in a penalty of* 50 l.

*No* tobacco *unmanufactured to be exported but in caſks, cheſts, or caſes only, each containing* 425 lb. *of nett* tobacco *at leaſt, excepting caſks or other packages, containing ſamples of* tobacco, *ſhipped and exported at the ſame time and place, and with the ſame packages whence ſuch ſamples were taken ; and all* tobacco *muſt be ſhipped from the identical port or place, in the original package, and with the ſame marks as it was firſt imported, without any alteration except neceſſary cooperage, under the pain of forfeiting all ſuch* tobacco, *excepting only* 10 lb. *which ſhall be allowed to be taken out of each hogſhead,* &c. *after the ſame is weighed on importation.*

*No* tobacco *of the* Britiſh *plantations to be exported, but to* Ireland, *in ſhips under* 70 *tons burden.*

*If any* Britiſh-*plantation* tobacco *hath been damaged on board the ſhip or lighter before landing, the merchant is at liberty to cut off ſuch damaged* tobacco *from the hogſhead or other package, and will receive an allowance of* $\frac{1}{2}$ d. per lb. *ſo as not to exceed* 30 s. *on any one hogſhead.——Such damaged* tobacco *to be burnt and deſtroyed.*

T.

V.

| | | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| | V. | | | | | | | | | | | |
| Vinegar, | for sale by *British*, *per* ton filled, | 0 | 0 | 0 | 16 | 9 | 4 | 1 1/5 | 4 | 9 | 6 | 0 |
| | for sale by *British*, *per* ton unfilled, | 0 | 0 | 0 | 15 | 1 | 9 | 2 1/5 | 3 | 18 | 8 | 8 |
| | for private use by *British*, *per* ton filled, | 0 | 0 | 0 | 17 | 1 | 6 | 0 | 4 | 9 | 6 | 0 |
| | for private use by *British*, *per* ton unfilled, | 0 | 0 | 0 | 15 | 12 | 5 | 10 2/5 | 3 | 18 | 8 | 8 |
| | for retail by *British*, *per* ton filled, | 0 | 0 | 0 | 17 | 9 | 6 | 0 | 4 | 9 | 6 | 0 |
| | for retail by *British*, *per* ton unfilled, | 0 | 0 | 0 | 16 | 18 | 8 | 8 | 3 | 18 | 8 | 8 |
| | More if *by* French, per *ton*, | 0 | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | More if *by strangers*, per *ton filled*, | 0 | 0 | 0 | 1 | 10 | 0 | 0 | 1 | 5 | 0 | 0 |
| | More if *by ditto*, per *ton unfilled*, | 0 | 0 | 0 | 1 | 6 | 4 | 16 | 1 | 1 | 4 | 16 |
| | from *Guernsey*, *Jersey*, &c. *per* barrel, excise, | 0 | 0 | 0 | 0 | 8 | 9 | 0 | 0 | 0 | 0 | 0 |
| | *But* vinegar *may not be imported in any other than* British *or* Irish *ships, or of the built of the country of which it is the produce.* | | | | | | | | | | | |
| | W. | | | | | | | | | | | |
| Wafers, *per lb.* | | 0 | 1 | 8 | 0 | 0 | 4 | 15 3/4 | 0 | 0 | 4 | 6 1/4 |
| Water, vocat. | Pyrmont water, and all other mineral or natural waters, not otherwise rated, *per* dozen bottles or flasks, each bottle or flask — not exceeding 3 pints, | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 3 |
| | Pyrmont water, and all other mineral or natural waters, not otherwise rated, *per* dozen bottles or flasks, each bottle or flask — exceeding 3 pints, — | 0 | 9 | 0 | 0 | 2 | 1 | 17 1/20 | 0 | 1 | 11 | 5 3/4 |
| | Spaw water, *per* basket of 150 flasks, not exceeding 3 pints each flask, | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 0 | 17 | 3 | 0 |
| Whalebone | cut, *prohibited importation.* | | | | | | | | | | | |
| | of *British* fishing, imported by *British*, in *British* shipping, directly from the places, *per* ton | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | not of *British* fishing, | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## MERCHANDISE INWARDS.

| | | Rates. l. | s. | d. | Duties Paid on importation. l. | s. | d. | 20ths | Repaid on exportation. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Whalebone* of *Newfoundland*, or any other of his Majesty's colonies or plantations, — | caught and imported in ships not belonging to *Great Britain*, *per lb.* — — — | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | taken and imported in ships belonging to any of the *British* plantations, or colonies, *per* ton, — | 0 | 0 | 0 | 4 | 17 | 6 | 0 | 3 | 13 | 9 | 0 |
| | taken in shipping belonging to any of his Majesty's colonies or plantations, and imported in shipping belonging to *Great Britain*, *per* ton, — | 0 | 0 | 0 | 3 | 13 | 9 | 0 | 3 | 1 | 10 | 10 |
| | *And besides*, per lb. — — — | 0 | 0 | 0 | 0 | 0 | 2 | 16 1/4 | 0 | 0 | 2 | 16 1/4 |
| | not of *British* fishing, *per* ton, — — — | 0 | 0 | 0 | 31 | 12 | 0 | 0 | 23 | 1 | 0 | 0 |
| | *And besides*, per lb. — — — — | 0 | 0 | 0 | 0 | 0 | 5 | 12 1/2 | 0 | 0 | 5 | 12 1/2 |
| Whale-fins *taken in the* Greenland *seas*, Davis's streights, *or the adjacent seas*, *free*. | | | | | | | | | | | | |
| *Wine* imported by *British* into the port of *London*, — for sale. | *Rhenish*, *German*, or *Hungary*, *per* ton, — filled in casks, — — | 0 | 0 | 0 | 39 | 2 | 0 | 14 2/5 | 30 | 13 | 8 | 17 3/5 |
| | unfilled in casks, — — | 0 | 0 | 0 | 35 | 7 | 0 | 6 2/5 | 27 | 7 | 1 | 3 2/5 |
| | in bottles, — — | 0 | 0 | 0 | 39 | 15 | 3 | 2 2/5 | 31 | 5 | 4 | 1 1/5 |
| | *Portugal*, or *Madeira*, *per* ton, — filled in casks, — — | 0 | 0 | 0 | 32 | 8 | 3 | 2 2/5 | 24 | 6 | 4 | 1 3/5 |
| | unfilled in casks, — — | 0 | 0 | 0 | 29 | 4 | 0 | 6 4/5 | 21 | 10 | 5 | 19 4/5 |
| | in bottles, — — | 0 | 0 | 0 | 35 | 5 | 3 | 2 2/5 | 26 | 15 | 4 | 1 3/5 |
| | *French*, *per* ton, — filled in casks, — — | 0 | 0 | 0 | 68 | 16 | 4 | 1 2/5 | 34 | 2 | 11 | 2 2/5 |
| | unfilled in casks, — — | 0 | 0 | 0 | 66 | 0 | 6 | 0 | 31 | 12 | 8 | 3 |
| | in bottles, — — | 0 | 0 | 0 | 72 | 5 | 4 | 1 1/5 | 35 | 18 | 8 | 14 2/5 |
| | *Levant*, and all other wines, *per* ton, — filled in casks, — — | 0 | 0 | 0 | 33 | 4 | 9 | 2 1/5 | 25 | 2 | 10 | 1 2/5 |
| | unfilled in casks, — — | 0 | 0 | 0 | 29 | 18 | 3 | 14 | 22 | 4 | 9 | 7 |
| | in bottles, — — | 0 | 0 | 0 | 36 | 3 | 9 | 2 2/5 | 27 | 13 | 10 | 1 3/5 |

*Wine*

| | | | | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Wine* imported by *British* into the port of *London* — | for private use. | *Rhenish, German,* or *Hungary, per* ton, — | filled in casks, | 0 | 0 | 0 | 40 | 0 | 3 | 12 | 31 | 5 | 10 | 16 |
| | | | unfilled in casks, | 0 | 0 | 0 | 36 | 3 | 0 | 18 3/5 | 27 | 17 | 9 | 11 4/5 |
| | | | in bottles, | 0 | 0 | 0 | 40 | 13 | 6 | 0 | 31 | 17 | 6 | 0 |
| | | *Portugal,* or *Madeira, per* ton, | filled in casks, | 0 | 0 | 0 | 33 | 6 | 6 | 0 | 24 | 18 | 6 | 0 |
| | | | unfilled in casks, | 0 | 0 | 0 | 30 | 0 | 9 | 0 | 22 | 0 | 2 | 8 |
| | | | in bottles, | 0 | 0 | 0 | 36 | 3 | 6 | 0 | 27 | 7 | 6 | 0 |
| | | *French, per* ton, | filled in casks, | 0 | 0 | 0 | 69 | 8 | 6 | 0 | 34 | 11 | 0 | 8 |
| | | | unfilled in casks, | 0 | 0 | 0 | 66 | 11 | 2 | 7 | 31 | 19 | 9 | 14 |
| | | | in bottles, | 0 | 0 | 0 | 72 | 17 | 6 | 0 | 36 | 6 | 10 | 0 |
| | | *Levant,* and all other wines, *per* ton, — | filled in casks, | 0 | 0 | 0 | 34 | 3 | 0 | 0 | 25 | 15 | 0 | 0 |
| | | | unfilled in casks, | 0 | 0 | 0 | 30 | 14 | 4 | 6 1/2 | 22 | 15 | 5 | 15 |
| | | | in bottles, | 0 | 0 | 0 | 37 | 2 | 0 | 0 | 28 | 6 | 0 | 0 |
| | for retail. | *Rhenish, German,* or *Hungary, per* ton, — | filled in casks, | 0 | 0 | 0 | 40 | 12 | 3 | 12 | 31 | 13 | 10 | 16 |
| | | | unfilled in casks, | 0 | 0 | 0 | 38 | 2 | 5 | 5 | 29 | 4 | 0 | 9 2/5 |
| | | | in bottles, | 0 | 0 | 0 | 41 | 5 | 6 | 0 | 32 | 5 | 6 | 0 |
| | | *Portugal,* or *Madeira, per* ton, | filled in casks, | 0 | 0 | 0 | 33 | 18 | 6 | 0 | 25 | 6 | 6 | 0 |
| | | | unfilled in casks, | 0 | 0 | 0 | 31 | 19 | 5 | 5 2/5 | 23 | 7 | 5 | 5 2/5 |
| | | | in bottles, | 0 | 0 | 0 | 36 | 15 | 6 | 0 | 27 | 15 | 6 | 0 |
| | | *French, per* ton, | filled in casks, | 0 | 0 | 0 | 69 | 16 | 6 | 0 | 34 | 16 | 4 | 8 |
| | | | unfilled in casks, | 0 | 0 | 0 | 67 | 17 | 5 | 5 4/5 | 32 | 17 | 3 | 13 2/5 |
| | | | in bottles, | 0 | 0 | 0 | 73 | 5 | 6 | 0 | 36 | 12 | 2 | 0 |
| | | *Levant,* and all other wines, *per* ton, — | filled in casks, | 0 | 0 | 0 | 34 | 15 | 0 | 0 | 26 | 3 | 0 | 0 |
| | | | unfilled in casks, | 0 | 0 | 0 | 32 | 13 | 8 | 12 1/5 | 24 | 1 | 8 | 12 4/5 |
| | | | in bottles, | 0 | 0 | 0 | 37 | 14 | 0 | 0 | 28 | 14 | 0 | 0 |





MERCHANDISE INWARDS.

Duties

*Wines* imported into the out-ports.

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Rheniſh, German, *and* Hungary wines *pay the ſame duties as in the port of* London. | | | | | | | | | | | | |
| French, Levant, *and all other wines, pay leſs than the above duties, as under.* | | | | | | | | | | | | |
| *French, per* ton, | filled in caſks, | — | — | — | 0 | 0 | 0 | | 4 | 4 | 7 | 5 | 0 | 0 | 4 | 0 1/2 |
| | unfilled in caſks, | — | — | — | 0 | 0 | 0 | | 3 | 13 | 9 | 12 | 0 | 0 | 3 | 10 1/2 |
| | in bottles, | — | — | — | 0 | 0 | 0 | | 4 | 10 | 0 | 0 | 0 | 0 | 4 | 5 7/10 |
| *Levant*, and all other wines, *per* ton, —— | filled in caſks, | — | — | — | 0 | 0 | 0 | | 4 | 1 | 0 | 0 | 0 | 0 | 3 | 17 |
| | unfilled in caſks, | — | — | — | 0 | 0 | 0 | | 3 | 10 | 2 | 8 | 0 | 0 | 3 | 6 4/5 |
| | in bottles, | — | — | — | 0 | 0 | 0 | | 4 | 10 | 0 | 0 | 0 | 0 | 3 | 5 7/10 |

*But ſuch* wines *as ſhall have been entered and landed in the out-ports, and afterwards brought to* London *by certificate, ſhall pay the difference of the duties, or what they paid ſhort of the duties due in* London.

Wine-lees *pay the ſame duties as* wine, *but are exempted from drawback on exportation.*

Wine *imported into the out-ports cannot now be brought either by land or water into the port of* London, *or the members thereof, or to any place within twenty miles of the Royal exchange before the duties at ſuch out-port are paid, and the difference of the duties payable there and at the port of* London; *and if any quantity in bottles exceeding three dozen, or in caſk or caſks exceeding ten gallons, be brought at the ſame time, and in the ſame carriage, without a certificate of the quality and quantity, and of the payment of the ſaid duties, the ſame is to be forfeited, excepting* wine *ſold for ſalvage, compounded, or condemned.*

Note, *No* wines *except of the dominions of the Great Duke of* Tuſcany, *in open flaſks, or of* Turkey, *or any other part of the* Levant *ſeas, may be imported in flaſks or bottles. But* wines *may not be imported in any other than* Britiſh *or* Iriſh *ſhips, or ſhips of the built of the country of which they are the growth, nor from the* Netherlands *or* Germany, *except* Rheniſh *or* Hungary wines, *which may be imported from* Hamburg.

*Wire,*

W. W.

## MERCHANDISE INWARDS.

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Wire, vocat.* | Dagger and quartern wire, *per lb.* | 0 | 3 | 4 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| | Steel wire, *per lb.* | 0 | 3 | 0 | 0 | 0 | 8 | 6 2/40 | 0 | 0 | 7 | 9 3/8 |
| | *Straſburg* wire, *per lb.* | 0 | 3 | 4 | 0 | 0 | 7 | 14 | 0 | 0 | 6 | 15 |
| | *More if* { *iron*, per 112 lb. | 0 | 0 | 0 | 1 | 1 | 1 | 2 1/2 | 1 | 1 | 1 | 2 1/2 |
| | *More if* { *braſs*, per 112 lb. | 0 | 0 | 0 | 1 | 0 | 1 | 17 1/2 | 1 | 0 | 1 | 17 1/2 |
| | Iron wire, of all ſorts, *per* 112 *lb. except* card-wire, *or ſmaller than fine fine*, *or ſuperfine, and all* wool cards, *or any other wares made of* iron wire, | 7 | 10 | 0 | 2 | 9 | 11 | 12 1/2 | 2 | 6 | 4 | 17 1/2 |
| | Braſs or copper wire not otherwiſe rated, *per* 112 *lb.* | 6 | 10 | 0 | 2 | 5 | 2 | 3 1/2 | 2 | 2 | 1 | 2 1/2 |
| | Virginal wire, *per lb.* | 0 | 5 | 0 | 0 | 0 | 11 | 11 | 0 | 0 | 10 | 2 3/8 |
| | *More if of* { *iron*, | 0 | 0 | 0 | 1 | 1 | 1 | 2 1/2 | 1 | 1 | 1 | 2 1/2 |
| | *More if of* { *braſs*, | 0 | 0 | 0 | 1 | 0 | 1 | 17 1/2 | 1 | 0 | 1 | 17 1/2 |
| | Silver wire, *per* 20 *s. value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| | *And beſides for every ounce Troy* { *if gilt*, | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | *And beſides for every ounce Troy* { *if not gilt*, | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| | Counterfeit gold and ſilver wire, *per* 20 *s. value upon oath*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *Woad, vocat.* | Iſland, or green woad, for dyers, *per* ton, | 15 | 0 | 0 | 1 | 9 | 3 | 0 | 1 | 2 | 1 | 10 |
| | *Thouloufe* ditto, ditto, *per* 112 *lb.* | 1 | 13 | 4 | 0 | 3 | 3 | 0 | 0 | 2 | 5 | 10 |
| | *And beſides if* French, | 0 | 0 | 0 | 0 | 16 | 1 | 15 | 0 | 7 | 9 | 15 |
| *Wood, vocat.* | Anchor-ſtocks, *per* piece, | 0 | 6 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 1 | 10 | 8 | 0 | 1 | 9 | 0 |
| | of *Ireland*, and all other places but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| | Battens 6 1/2 inches wide, or under, *per* 120, | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 7 | 1 | 17 1/2 | 0 | 0 | 6 | 15 |

*Wood,*

| MERCHANDISE INWARDS. | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 0 | 5 | 11 | 16¼ | 0 | 5 | 4 | 13¼ |
| Beech boards, two inches thick, or under, *per* 120, — — | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, — — | 0 | 0 | 0 | 1 | 2 | 10 | 16 | 1 | 1 | 0 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 0 | 19 | 1 | 16 | 0 | 17 | 3 | 0 |
| Beech planks above two inches thick, *per* load, containing 50 feet, — | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, — — | 0 | 0 | 0 | 0 | 12 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Beech quarters under five inches square, *per* 120, — — | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, *per* 120, — — | 0 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Beech quarters five inches square, and under eight, *per* 120, — | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* except *Ireland* and *France*, — — | 0 | 0 | 0 | 1 | 8 | 7 | 10 | 1 | 6 | 3 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 1 | 3 | 11 | 5 | 1 | 1 | 6 | 15 |
| Boxwood, *per* ton of 20 *cwt.* each 112 *lb.* — — — | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, — — | 0 | 0 | 0 | 2 | 5 | 9 | 12 | 2 | 2 | 0 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 1 | 18 | 3 | 12 | 1 | 14 | 6 | 0 |
| Boxwood for combs, *per* thousand pieces, — — — | 1 | 13 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, — — | 0 | 0 | 0 | 0 | 9 | 6 | 10 | 0 | 8 | 9 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 0 | 6 | 5 | 0 | 0 | 5 | 7 | 12 |
| Deals from *Russia*, and every other place not particularly rated, 20 feet in length, *per* 120, — — — — | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, — — | 0 | 0 | 0 | 4 | 5 | 10 | 10 | 3 | 18 | 9 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, — | 0 | 0 | 0 | 3 | 11 | 9 | 15 | 3 | 4 | 8 | 5 |

*Wood, vocat.*

*Wood,*

| | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths |
| Wood, vocat. Deals of *Sweden*, or any other country, not otherwiſe rated, 20 feet long, *per* 120, | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 1 | 8 | 7 | 10 | 1 | 6 | 3 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 3 | 11 | 5 | 1 | 1 | 6 | 3 |
| Ebony, *per* 112 *lb.* | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 10 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 6 | 9 | 0 |
| Fire wood, *per* fathom, | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 2 | 3 | 9 1/2 | 0 | 2 | 1 | 4 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 1 | 10 | 19 1/2 | 0 | 1 | 8 | 14 |
| Fir-quarters, under five inches ſquare, *per* 120, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Handſcoops, *per* dozen, | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/10 | 0 | 0 | 5 | 3 1/2 |
| Handſpikes, *per* 120, | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 5 | 8 | 14 | 0 | 5 | 3 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| Kilderkin-ſtaves, *per* 120, | 0 | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 8 | 11 1/4 | 0 | 0 | 7 | 17 1/2 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 7 | 3 1/2 | 0 | 0 | 6 | 9 1/2 |
| Knees of oak for ſhipping, eight inches ſquare and under, *per* 120, | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 1 | 8 | 7 | 10 | 1 | 6 | 3 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 3 | 11 | 5 | 1 | 1 | 6 | 15 |





| | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths |
| Knees of oak for ſhipping, ſeven inches ſquare, *per* 120, | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 1 | 6 | 3 | 0 | 1 | 3 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 1 | 6 | 3 | 1 | 0 | 11 | 5 |
| for ſhipping, ſix inches ſquare, *per* 120, | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 1 | 4 | 10 | 10 | 1 | 2 | 6 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 0 | 11 | 5 | 1 | 0 | 5 | 15 |
| for ſhipping, five inches ſquare, *per* 120, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 19 | 2 | 8 | 0 | 19 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 17 | 5 | 8 | 0 | 16 | 10 | 0 |
| for ſhipping, four inches ſquare, *per* 120, | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 13 | 1 | 6 | 0 | 12 | 8 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 11 | 8 | 6 | 0 | 11 | 0 | 0 |
| for ſhipping, three inches ſquare, *per* 120, | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 7 | 4 | 4 | 0 | 6 | 10 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 6 | 2 | 4 | 0 | 5 | 10 | 0 |
| for ſhipping, two inches ſquare, *per* 120, | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 4 | 8 | 2 | 0 | 4 | 5 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 4 | 0 | 2 | 0 | 3 | 15 | 0 |
| for ſhipping, one inch ſquare, *per* 120, | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 2 | 4 | 1 | 0 | 2 | 2 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 1 | 17 | 0 |
| Knees of oak, not otherwiſe rated, *per* 120, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 13 | 1 | 6 | 0 | 12 | 8 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 11 | 8 | 6 | 0 | 11 | 0 | 0 |
| Lathwood, *per* fathom, | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 2 | 3 | 9 1/2 | 0 | 2 | 1 | 4 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 1 | 10 | 19 1/2 | 0 | 1 | 8 | 14 |
| Lignum vitæ, *per* ton, | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| Logwood, *per* ton, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 7 | 10 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 6 | 15 | 0 | 0 | 6 | 5 | 0 |
| Mahogany, *per* ton, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 7 | 10 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 6 | 15 | 0 | 0 | 6 | 5 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 36 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 36 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 48 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 48 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 60 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 60 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 72 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 72 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 96 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 96 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 108 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 108 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 144 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 144 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 168 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 168 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 192 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 192 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 216 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 216 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 240 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 240 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 288 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 288 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 336 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 336 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 384 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 384 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 432 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 432 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 432 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 480 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 480 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 540 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 540 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 720 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 720 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 840 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 840 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 960 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 960 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1080 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1080 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1200 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1200 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1440 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1440 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1680 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1680 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 1920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 1920 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 1920 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 2160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 2160 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 2160 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 2400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 2400 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 2400 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 2880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 2880 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 2880 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 3360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 3360 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 3360 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 3840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 3840 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 3840 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 4320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 4320 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 4320 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 4800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 4800 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 4800 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 5760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 5760 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 5760 | 0 | 0 | 0 | 0 | 0 |
| Mahogany, ſawed, *per* foot, | 0 | 6720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 6720 | 0 | 0 | 0 | 0 | 0 |
| of *Ireland* and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0

| | | Rates | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Wood, *vocat.* | Knees of oak, for shipping, above eight inches square, *per* load, | 1 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Knees of oak, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 8 | 7 | 1 | 0 | 7 | 10 | 10 |
| | Knees of oak, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 7 | 2 | 3½ | 0 | 6 | 5 | 12½ |
| | Knees of oak, small, for wherries, *per* 120, | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Knees of oak, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 2 | 10 | 7 | 0 | 2 | 7 | 10 |
| | Knees of oak, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 2 | 4 | 14½ | 0 | 2 | 1 | 17½ |
| | Lathwood, *per* fathom, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Lathwood, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| | Lathwood, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| | Mahogony timber, or planks, *per* ton, | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Mahogony timber, or planks, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 2 | 5 | 9 | 12 | 2 | 2 | 0 | 0 |
| | Mahogony timber, or planks, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 18 | 3 | 12 | 1 | 14 | 0 | 0 |
| | Oak boards, under two inches thick, and under 15 feet long, *per* 120, | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Oak boards, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 2 | 5 | 9 | 12 | 2 | 2 | 0 | 0 |
| | Oak boards, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 18 | 3 | 12 | 1 | 14 | 0 | 0 |
| | Oak plank, *per* load, containing 50 feet solid, | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Oak plank, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 17 | 2 | 2 | 0 | 15 | 9 | 0 |
| | Oak plank, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 12 | 11 | 5 |
| | Oak timber, *per* load, | 1 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Oak timber, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 8 | 7 | 1 | 0 | 7 | 10 | 10 |
| | Oak timber, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 7 | 2 | 3½ | 0 | 6 | 5 | 10½ |
| | Olive-wood, *per* ton, containing 20 *cwt.* | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Olive-wood, of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 2 | 17 | 3 | 0 | 2 | 12 | 6 | 0 |
| | Olive-wood, of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 2 | 7 | 10 | 10 | 2 | 3 | 1 | 10 |

## MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| Wood, Plant. Packing-boards, *per* 120, | | 6 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 1 | 12 | 18 | 0 | 1 | 9 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 1 | 7 | 3 | 0 | 1 | 5 | 5 |
| Planks of *Ireland*, *per* 100 feet, | 0 | 12 | 6 | 0 | 2 | 4 | 17 1/2 | 0 | 2 | 1 | 6 1/2 |
| Round wood, *per* 120, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| Speckled wood, *per* 112 *lb.* | 0 | 13 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 3 | 9 | 16 | 0 | 3 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| Sweet wood of *West India*, *per* 112 *lb.* (*Free, by* 8. G. I. *and* 1. 16. & 24. G. II.) | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Timber of *Ireland*, *per* ton or load, | 0 | 12 | 4 | 0 | 2 | 6 | 16 | 0 | 2 | 3 | 0 |
| Wainscot boards of all sorts, *per* inch or foot, containing 12 feet in length, and one inch in thickness, and so in proportion, | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 0 | 5 | 3 1/20 | 0 | 0 | 4 | 14 1/2 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 0 | 4 | 6 7/40 | 0 | 0 | 3 | 17 5/8 |
| Wooden tubs, *per* dozen, | 0 | 1 | 6 | 0 | 0 | 4 | 6 7/40 | 0 | 0 | 3 | 17 5/8 |
| Ufers, single, under 24 feet in length, *per* 120, | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 0 | 11 | 5 | 8 | 0 | 10 | 6 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 8 | 7 | 10 |
| double, of 24 feet in length and upwards, *per* 120, | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of any part of *Europe* but *Ireland* and *France*, | 0 | 0 | 0 | 1 | 8 | 7 | 10 | 1 | 6 | 3 | 0 |
| of *Ireland*, and all other parts but *France* and *French* plantations, | 0 | 0 | 0 | 1 | 3 | 11 | 5 | 1 | 1 | 6 | 15 |

*Unrated*

| MERCHANDISE INWARDS. | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths |
| *Unrated wood* { of any part of *Europe* but *Ireland* and *France*, *per* 20 s. *value upon oath*, | 0 | 0 | 0 | 0 | 5 | 8 | 14 | 0 | 5 | 3 | 0 |
| *Unrated wood* { of *Ireland*, and all other parts but *France* and *French* plantations, *ditto*, | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *All sorts of* wood, plank, *or* timber, *wrought or unwrought, and lumber, except* masts, yards, *or* bolt-sprits, *of the growth or product of the* British *plantations, free.* | | | | | | | | | | | |
| *Wood* { of *France*, *for every* 20 s. *value upon oath, or of the rate*, —— | 0 | 0 | 0 | 0 | 13 | 6 | 9 | 0 | 8 | 0 | 15 |
| *Wood* { of any *French* plantation, *for every* 20 s. *value upon oath*, —— | 0 | 0 | 0 | 0 | 8 | 6 | 9 | 0 | 8 | 0 | 15 |
| *Wood* { for dying, if regularly imported, *viz. Brazil, Brazilletto, fustic, logwood, Nicorago wood, red* or *Guinea wood, Sapan wood*, free. | | | | | | | | | | | |
| *But no* timber *or* boards *may be imported in any other than* British *or* Irish *ships, or ships of the built of the country of which the said* timber, &c. *is the growth, or of the port where they can only, or are most usually shipped first*; *nor any* fir *or* timber *from the* Netherlands *or* Germany, *except* fir, timber, &c. *of and from* Germany *only, in* British-*built ships*. | | | | | | | | | | | |
| *Wool, viz.* Beaver wool, *per lb.* cut and combed, —— —— —— | 0 | 0 | 0 | 0 | 14 | 0 | 15 | 0 | 14 | 0 | 15 |
| *But* wool *combed in* Russia, *and imported from thence in* British *ships, is free.* | | | | | | | | | | | |
| *Wool, viz.* Coney wool, *per lb.* —— —— —— —— | 0 | 0 | 6 | 0 | 0 | 1 | 8 2/40 | | 0 | 1 | 5 7/8 |
| *Wool, viz.* Cotton wool, { of the growth of the *British* plantations, *free.* | | | | | | | | | | | |
| *Wool, viz.* Cotton wool, { not of the growth of the *British* plantations, *per lb.* —— | 0 | 0 | 4 | 0 | 0 | 0 | 15 2/5 | 0 | 0 | 0 | 13 1/2 |
| *Wool, viz.* *Estridge* wool, { imported in *British*-built ships, *per* 112 *lb. free.* | | | | | | | | | | | |
| *Wool, viz.* *Estridge* wool, { in foreign ships, *per* 112 *lb.* —— —— | 1 | 8 | 0 | 0 | 6 | 8 | 8 3/5 | 0 | 6 | 0 | 9 |
| *Wool, viz.* Hares wool, *per lb.* —— —— —— —— | 0 | 0 | 3 | 0 | 0 | 0 | 14 2/80 | 0 | 0 | 0 | 12 5/16 |
| *Wool, viz.* *Irish* wool, combed, *per lb. free.* | | | | | | | | | | | |

*Wool,*

| | | Rates. | | | Duties Paid on importation. | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Wool, vocat.* | *Iriſh* wool, uncombed, *per cwt. free.* *It may now be imported from any port in* Ireland *to any port in* Great Britain, *but under the ſame reſtrictions and regulations as when it was permitted to be imported from and to certain ports only.* | | | | | | | | | | | |
| | Lambs wool, *per cwt. free.* | | | | | | | | | | | |
| | *Polonia* wool, *per cwt. free.* | | | | | | | | | | | |
| | Sheeps wool, from any other place than mentioned in the book of rates, *per lb.* | 0 | 0 | 3 | 0 | 0 | 0 | $14\frac{29}{80}$ | 0 | 0 | 0 | $12\frac{57}{80}$ |
| | *Spaniſh* wool, for clothing, *per cwt. free.* | | | | | | | | | | | |
| | *Spaniſh* felt wool, *per cwt. free.* | | | | | | | | | | | |
| | Red wool, *per lb. free.* | | | | | | | | | | | |
| *Wreſts* for virginals, *per* groſs, | | 1 | 4 | 0 | 0 | 4 | 7 | $8\frac{4}{5}$ | 0 | 4 | 0 | 12 |
| *More for every* 112 *lb. iron,* | | 0 | 0 | 0 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 |
| | **Y.** | | | | | | | | | | | |
| | Cable-yarn, *per cwt.* | 0 | 13 | 4 | 0 | 7 | 3 | 1 | 0 | 0 | 0 | 0 |
| | Camel or mohair yarn, *per cwt.* | 0 | 2 | 6 | 0 | 0 | 5 | $15\frac{2}{4}$ | 0 | 0 | 5 | $1\frac{2}{4}$ |
| | Cotton yarn, *per lb.* not of the *Eaſt Indies,* | 0 | 1 | 0 | 0 | 0 | 2 | $17\frac{9}{20}$ | 0 | 0 | 2 | $11\frac{3}{4}$ |
| | Cotton yarn, *per lb.* of the *Eaſt Indies,* | 0 | 1 | 0 | 0 | 0 | 4 | $11\frac{2}{5}$ | 0 | 0 | 4 | $5\frac{2}{4}$ |
| Y*arn, vocat.* | Grogram yarn, *per lb.* | 0 | 3 | 0 | 0 | 0 | 6 | $18\frac{3}{5}$ | 0 | 0 | 6 | $1\frac{2}{4}$ |
| | *Iriſh* yarn, regularly imported, *free.* | | | | | | | | | | | |
| | Raw linen yarn, *Dutch, per lb.* | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Raw linen yarn, *French, per lb.* | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sail-yarn, *per cwt.* | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Spruce or *Muſcovia* yarn, *per cwt.* | 2 | 13 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

*Yarn,*

MERCHANDISE INWARDS.

| | Rates. | | | Duties Paid on importation | | | | Duties Repaid on exportation. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths |
| *Yarn, vocat.* *By* 24. Geo. II. *the duties upon* raw linen yarn, *from and after the* 25*th of* March 1752, *ſhall ceaſe, and be no longer paid; and in lieu thereof there ſhall be paid, from and after the ſaid* 25*th of* March, *for every pound weight of* raw linen yarn *one ſhilling* Sterling, *without drawback. But by the* 29. Geo. II. *after the* 24*th of* June 1756, raw *or* brown linen yarn, *made of* flax, *and known by the names of* Dutch, French, Spruce, *or* Muſcovia yarn, *or any other foreign* raw *or* brown linen yarn *made of* flax, *may be imported into this kingdom in* Britiſh-*built ſhips, for the ſpace of fifteen years, and to the end of the then next ſeſſion of parliament,* free, *provided that the entries are made, and the goods landed in preſence of the proper officers.* | | | | | | | | | | | |
| Linen yarn, whitened or bleached. *Vide* Incle. | | | | | | | | | | | |
| Wick yarn, *per* 12 *lb.* —— —— —— —— | 0 | 9 | 0 | 0 | 2 | 1 | 17 1/20 | 0 | 1 | 11 | 5 3/4 |
| Woollen or bay yarn, *per cwt.* —— —— —— | 3 | 6 | 8 | 0 | 12 | 10 | 0 | 0 | 11 | 3 | 0 |
| Worſted yarn, thrown or twiſted, *per lb.* —— —— —— | 0 | 3 | 0 | 0 | 0 | 8 | 12 7/20 | 0 | 0 | 7 | 15 1/4 |
| *But from* Ireland, *free.* | | | | | | | | | | | |
| *Yokes* for oxen, *per* pair, —— —— —— —— | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 2 | 11 3/4 |
| *All goods not particularly rated, pay for every* 20 s. *value, to be affirmed upon oath of the merchant, in the preſence of the cuſtomer, collector, comptroller, and ſurveyor, or any two of them,* —— —— —— | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 4 | 3 | 15 |
| *But if undervalued, may be taken by the officers for the uſe of the crown, paying the importer the value of the ſaid goods, with the cuſtoms and other duties paid for the ſame, and* 10 per cent. *advance.* | | | | | | | | | | | |

*All goods and merchandiſes to be allowed three years from the importation, (or from the maſter's report of the ſhip), to receive repayments, allowances, or drawbacks upon exportation.*

*Cuſtom-fees, allowed by* 12. Car. II. *to continue till altered by the Commons of* Great Britain. *Aliens are to pay on all commodities imported* $\frac{1}{4}$ *of the old ſubſidy; no diſcount, as the ſeveral rates ſtand in the book of rates, that is,* 3 d. *on every* 20 s. *of their rate, more than the ſubjects of* Great Britain *pay, as by an old charter.*

*The following goods are liable to pay aliens duty, by whomſoever imported, if in any other ſhip than that which doth truly belong to* Great Britain *or* Ireland, *and navigated by the mariners thereof, according to the act of navigation of the* 12. Car. II. *viz.* Wines *of the growth of* France *and* Germany; *all ſorts of* maſts, timber, *or* boards; *all foreign* ſalt, pitch, tar, roſin, hemp, flax, raiſins, figs, prunes, *and* olive oils; *all ſorts of* corn *or* grain, ſugar, potaſhes, ſpirits, *commonly called* brandy, wine, *or* aquavitæ; wines *of the growth of* Spain, Canaries, *or* Portugal, Madeira, *or* Weſtern Iſlands; *all goods of the growth or manufacture of* Muſcovy *or* Ruſſia, *and all* currants, *and* Turkey *commodities, imported in any other than* Britiſh-*built ſhips,* &c. *ſhall be deemed aliens goods, and pay accordingly.*

*All* European linen, ſiſters thread, tapes, incle, lintſeed, *and* flax, currants *and* ſugar *from the plantations, pay no* $\frac{2}{3}$ *ſubſidies.*



CHAP.

# CHAP. II.

## MERCHANDISE OUTWARDS;

OR,

## The NETT DUTIES payable on each ſpecies of Goods and Merchandiſe ſubjected thereto, by 12. CAR. II. or any ſubſequent act of parliament; together with the

## SUBSIDY OF POUNDAGE

Of 6 *d. per* pound, to be paid on the exportation of foreign goods uſed in dying.

******************************************

*By the* 8. Geo. I. cap. 15. *all goods and merchandiſe of the product or manufacture of* Great Britain, *(provided a due entry be firſt made of the ſaid goods and merchandiſe in ſuch cuſtomhouſe reſpectively where the ſame ſhall be exported, expreſſing qualities and quantities, and ſhipped by proper officers, in the ſame manner and form as was practiſed before this act was made), may be exported free of duty, except the following,* viz.

| | MERCHANDISE OUTWARDS. | RATES. *l.* | *s.* | *d* | 20ths |
|---|---|---|---|---|---|
| A. | *Agaric*, trimmed or pared, *per lb.* | 0 | 0 | 2 | 0 |
| A. | *Agaric*, rough and untrimmed, *per lb.* | 0 | 0 | 0 | 10 |
| A. | *Allum, Britiſh, per* 112 *lb.* | 0 | 1 | 0 | 0 |
| A. | *Annotta, per lb.* | 0 | 0 | 0 | 6 |
| A. | *Antimonium crudum, per* 112 *lb.* | 0 | 0 | 2 | 0 |
| A. | *Aquafortis*, foreign, *per* bottle, cont. 4 gallons, | 0 | 1 | 1 | 10 |
| A. | *Argol, per cwt.* | 0 | 0 | 7 | 0 |
| A. | *Arſenic, per lb.* | 0 | 0 | 0 | $0\frac{2}{3}$ |
| B. | *Brazil, per cwt.* | 0 | 0 | 10 | 10 |
| B. | *Braziletto, per cwt.* | 0 | 0 | 6 | 10 |

| MERCHANDISE OUTWARDS. | | Rates. l. | s. | d. | 20ths |
|---|---|---|---|---|---|
| C. | *Calves ſkins*, tanned, tawed, or dreſſed, *per cwt.* | 0 | 1 | 0 | 0 |
| | *For the drawback of exciſe, ſee chap.* 3. | | | | |
| | Coals, called *Sea-coals*, of the weſt of *England* and *Scotland*, exported to *Ireland*, or the *Iſle of Man*, *per* chalder of 36 *Wincheſter* buſhels, —— | 0 | 1 | 0 | 0 |
| | Coals, called *Sea-coals*, exported to the *Britiſh* plantations, *per* ditto, | 0 | 2 | 0 | 0 |
| | Coals, called *Sea-coals*, exported to any other place in *Britiſh*-built ſhips, *per* chalder, *Newcaſtle* meaſure, | 0 | 10 | 0 | 0 |
| | Coals, called *Sea-coals*, exported to the weſt of *England*, *per* ton — | 0 | 0 | 8 | 0 |
| | Coals, called *Sea-coals*, exported to the *Britiſh* plantations, *per* ton, | 0 | 1 | 4 | 0 |
| | Coals, called *Sea-coals*, exported to any other place in foreign-built ſhips, *per* chalder, *Newcaſtle* meaſure, | 1 | 1 | 0 | 0 |
| | *Security to be taken at the port of exportation, that the* coals *ſhall be landed reſpectively.* | | | | |
| | *For the coaſt-duty to be repaid, ſee* Goods *brought coaſt-wiſe.* | | | | |
| | *Cochineal, per lb.* —— —— —— | 0 | 0 | 2 | 0 |
| | *Coney-hair*, or wool black or white, *per lb.* — | 0 | 0 | 3 | 12 |
| | *Copperas, Britiſh, per* 20 s. *value upon oath*, — | 0 | 1 | 0 | 0 |
| | *Cream* of tartar, *per cwt.* —— —— | 0 | 1 | 0 | 0 |
| F. | *Fitches, per* timber, containing 40 ſkins, —— | 0 | 1 | 8 | 0 |
| | *Fuſtic, per cwt.* —— —— —— | 0 | 0 | 1 | 10 |
| G. | *Galls*, foreign, *per cwt.* —— —— | 0 | 1 | 0 | 0 |
| | *Glue, Britiſh, per cwt.* —— —— | 0 | 0 | 10 | 0 |
| | *Gum Arabic*, and *gum Seneca, per cwt.* —— | 0 | 0 | 3 | 0 |
| H. | *Hair, vocat.* Harts hair, *per cwt.* —— —— | 0 | 1 | 7 | 4 |
| | *Hair, vocat.* Horſe-hair, *per cwt.* —— —— | 0 | 6 | 0 | 0 |
| | *Hair, vocat.* Ox or cows hair, *per cwt* —— | 0 | 2 | 0 | 0 |
| | *Hair, vocat.* *of all other ſorts, for every* 20 s. *value upon oath*, —— —— | 0 | 1 | 0 | 0 |
| | *Horſes*, viz. *horſe*, *mare*, or *gelding*, —— | 0 | 5 | 0 | 0 |
| I. | *Iſinglaſs*, foreign, *per cwt.* —— —— | 0 | 0 | 10 | 0 |
| | *Indico*, foreign, of all ſorts, *per lb.* —— | 0 | 0 | 1 | 0 |
| | *On the exportation of* indico *of the growth of the* Britiſh *plantations, the bounty, if any was received, muſt be repaid.* | | | | |
| L. | *Lapis calaminaris*, *for every* 20 s. *value upon oath, and beſides*, per *ton weight*, | 0 | 1 | 0 | 0 |
| | *Lead*, caſt or uncaſt, *per* fodder, cont. 20 *cwt.* | 0 | 2 | 0 | 0 |
| | *Litharge* of lead, *per cwt.* —— —— | 1 | 0 | 0 | 0 |
| | *Lead-ore*, per 20 s. *value upon oath*, —— | 0 | 0 | 2 | 8 |
| | *Litmus, per cwt.* —— —— —— | 0 | 1 | 0 | 0 |
| | *Logwood, per cwt*, —— —— —— | 0 | 0 | 6 | 0 |
| | *Leather* of all ſorts, tanned, tawed, or dreſſed, *per cwt.* —— —— —— | 0 | 1 | 0 | 0 |
| M. | *Madder* of all ſorts, *per cwt.* —— | 0 | 0 | 9 | 0 |
| | *Madder* roots, *per lb.* —— —— | 0 | 0 | 0 | 2 |

N.

| MERCHANDISE OUTWARDS. | | Rates. | | | |
|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | 20ths |
| R. P. O. N. | *Nicorago* wood, *per cwt.* | 0 | 0 | 2 | 8 |
| | *Orchella*, *per cwt.* | 0 | 0 | 6 | 0 |
| | *Orchal*, *per cwt.* | 0 | 1 | 0 | 0 |
| | *Pomegranate-peels*, *per cwt.* | 0 | 0 | 4 | 0 |
| | *Red wood*, or *Guinea wood*, *per cwt.* | 0 | 0 | 9 | 0 |
| S. | *Saffron*, *per lb.* | 0 | 0 | 0 | 4 |
| | *Sal armoniac*, *per lb.* | 0 | 0 | 0 | 3½ |
| | *Sal gem*, *per lb.* | 0 | 0 | 0 | 1½ |
| | *Sapan wood*, *per cwt.* | 0 | 0 | 3 | 0 |
| | *Saunders*, red, *per cwt.* | 0 | 0 | 8 | 0 |
| | *Shumack*, *per cwt.* | 0 | 0 | 4 | 0 |
| | *Skins, vocat.* — Badgers skins, *per* piece, | 0 | 0 | 0 | 12 |
| | Cat-skins, *per cwt.* | 0 | 1 | 4 | 0 |
| | Coney-skins, black, with or without silver hairs, *per* 120, | 0 | 2 | 8 | 0 |
| | Coney-skins, grey, seasoned, *per* 120, | 0 | 1 | 0 | 0 |
| | Coney-skins, ittag, *per* 120, | 0 | 0 | 6 | 0 |
| | Coney-skins, tawed, *per* 120, | 0 | 0 | 8 | 0 |
| | Coney-skins, tawed, and dyed in colours, *per* 120, | 0 | 1 | 0 | 0 |
| | Dog-skins, *per* dozen, | 0 | 0 | 0 | 10 |
| | Elk-skins, raw, *per* piece, | 0 | 1 | 0 | 0 |
| | Fox skins, *per* piece, | 0 | 0 | 0 | 8 |
| | Hare-skins, *per* piece, | 0 | 0 | 0 | 3 |
| | Kid-skins, dressed, *per* hundred, | 0 | 0 | 8 | 0 |
| | Kid-skins, in the hair, *per* hundred, | 0 | 0 | 8 | 0 |
| | Lamb skins *vocat.* Morekins, tawed with the wool, *per* 120, | 0 | 0 | 10 | 0 |
| | Lamb skins *vocat.* Morekins, untawed, ditto, *per* 120, | 0 | 0 | 10 | 0 |
| | Lamb skins *vocat.* Morekins, white or black, tawed with the wool, *per* 120, | 0 | 1 | 6 | 0 |
| | Lamb skins *vocat.* Morekins, untawed ditto, *per* 120, | 0 | 1 | 4 | 0 |
| | Otter-skins, raw, *per* piece, | 0 | 0 | 0 | 12 |
| | Otter-skins, tawed, *per* piece, | 0 | 0 | 0 | 16 |
| | Otter-skins, wombs, *per* mantle, | 0 | 0 | 6 | 0 |
| | Rabbit-skins, black, *per* hundred, | 0 | 0 | 9 | 0 |
| | Sheep-skins, tanned, tawed, or dressed, *per cwt.* | 0 | 1 | 0 | 0 |
| | Sheep and Lamb-skins, dressed without the wool, *per* 120, | 0 | 2 | 6 | 0 |
| | Sheep and Lamb-skins, with the wool, *per* 120, | 0 | 3 | 4 | 0 |
| | Squirrel-skins, *per* thousand, | 0 | 2 | 6 | 0 |
| | Swan skins, *per* piece, | 0 | 0 | 1 | 10 |
| | Wolf-skins, tawed, *per* piece, | 0 | 0 | 3 | 10 |
| | *All other skins* per 20 *s. value upon oath*, | 0 | 1 | 0 | 0 |
| | *Sticklack*, *per lb.* | 0 | 0 | 0 | 2 |
| V. T. | *Tin*, unwrought, *per cwt.* | 0 | 3 | 0 | 0 |
| | *Turnsole*, *per lb.* | 0 | 0 | 0 | 1½ |
| | *Valonia*, *per cwt.* | 0 | 0 | 2 | 2 |
| | *Verdigrease*, foreign, *per lb.* | 0 | 0 | 0 | 3½ |

| MERCHANDISE OUTWARDS. | Rates l. | s. | d. | 20ths |
|---|---|---|---|---|
| W. *Wool, vocat.* Hares wool, *per* 20 s. *value upon oath,* | 0 | 1 | 0 | 0 |
| *Wool, vocat.* *Spaniſh* or foreign wool, exported in *Britiſh* ſhips, *free.* | | | | |
| *Wool-cards,* new, *per* dozen, —— —— | 0 | 0 | 6 | 3 |
| *Wool-cards,* old, *per* dozen, —— —— | 0 | 0 | 3 | 10 |
| *White woollen cloth, per* piece, —— —— | 0 | 5 | 0 | 0 |

*Duties payable upon goods brought coaſtwiſe by water, from port to port of* Great Britain, *and alſo to be repaid upon exportation to foreign parts.*

| MERCHANDISE COASTWISE. | Duties paid. l. | s. | d. | 20ths | Duties repaid. l. | s. | d. | 20ths |
|---|---|---|---|---|---|---|---|---|
| *Coals,* *per* ton, containing 20 *cwt.* — | 0 | 3 | 3 | 0 | 0 | 3 | 3 | 0 |
| *Coals,* *per* chalder, cont. 36 buſhels, | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 |
| *Culm, per* chalder, containing 36 buſhels, | 0 | 0 | 11 | 14 | 0 | 0 | 11 | 14 |
| *Cinders* made of pit-coal, *per* chalder, containing 36 buſhels, —— | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 |
| *And beſides the above duties, if imported into the port of* London, *(excepting* 100 *ton for the uſe of* Chelſea-hoſpital, per *ton or chalder,* | 0 | 2 | 11 | 2 | 0 | 0 | 0 | 0 |
| *For the city-orphans,* per *ton or chalder,* | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 |
| *For mettage the chaldron,* —— | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |

## CHAP. III.

The ſeveral *allowances* and *bounties* payable out of the *cuſtoms*, the *bounties* and *drawbacks* on *Britiſh* exciſeable goods exported, and the *premium* on naval ſtores imported.

| | l. | s. | d. |
|---|---|---|---|
| 1. *Drawback* on *Britiſh*-refined *ſugar*, ſworn to have been produced of brown and *Muſcovado* ſugar, of the *Britiſh* plantations in *America, per cwt.* exported, — | 0 | 12 | 0 |
| 2. *Bounty* on *Britiſh*-made *ſailcloth*, upon oath that it was made in *Great Britain*, and not to be relanded, *per* ell exported, —— —— —— | 0 | 0 | 2 |

3. *Bounty*

| | l. | s. | d. |
|---|---|---|---|
| 3. *Bounty on* corn *exported, according to the following rates,* Wincheſter *meaſure:* | | | |
| *Wheat, per* quarter, —— —— L. 2 8 0 | 0 | 5 | 0 |
| *Rye, per* quarter, —— —— 1 12 0 | 0 | 3 | 6 |
| *Barley, per* quarter, —— —— 1 4 0 | 0 | 2 | 6 |
| *Malt, per* quarter, —— —— 1 4 0 | 0 | 2 | 6 |
| *Bear,* alias *big, per* quarter, —— 1 4 0 | 0 | 2 | 6 |
| *Malt* made of *wheat, per* quarter, —— 2 8 0 | 0 | 5 | 0 |
| *Oat-meal,* when *oats* do not exceed —— 0 15 0 | 0 | 2 | 6 |
| Wheat-meal, *or* meal *made of any other corn or grain on which there is a bounty, hath now, by way of bounty, for every* 224 lb. *one moiety of the bounty payable on the grain of which it is made* per *quarter.* | | | |
| 4. *Bounty on* Britiſh *manufactures of* ſilk *exported.* | | | |
| *Ribbons* and *ſtuffs* of *ſilk* only, *per lb. avoirdupois,* — | 0 | 3 | 0 |
| *Silk* and *ribbons* of *ſilk,* mixed with gold or ſilver, *per* ditto. | 0 | 4 | 0 |
| *Stockings, gloves, fringes, laces* of *ſilk; ſtitching* or *ſewing ſilk, per lb.* —— —— —— | 0 | 1 | 3 |
| *Stuffs* of *ſilk and worſted, per lb.* provided the value of the *ſilk* is double the bounty, —— —— | 0 | 0 | 6 |
| 5. *Bounty* on *Britiſh* made *gun-powder per* barrel, cont. 100 *lb.* | 0 | 4 | 6 |
| Note, *If the price* per *barrel exceeds* 5 l. *it may not be exported.* | | | |
| 6. *Bounty on* ſhips *employed in the* Greenland *fiſhery.* Every ſhip to have one apprentice for every 50 tons burden, indented for three years or more, and the bounty to extend to 400 tons burden, any number of tons exceeding 400 being entitled to a bounty of 400 only. The maſter and mate making oath, that the utmoſt endeavour was done, the ſhip is entitled to a bounty *per* ton of —— —— —— | 2 | 0 | 0 |
| 7. *Bounty on* veſſels *employed in the white herring-fiſhery.* Every decked veſſel from 20 to 80 tons burden, *Britiſh*-built, equipped and manned according to the acts paſſed in the 23d and 26th years of *Geo.* II. ſhall, on her return, and production of the requiſite affidavits and certificates, receive on demand from the commiſſioners of the cuſtoms 30 *s.* for every ton's burden, from and after the commencement of ſaid act, yearly, during the ſaid ſhip's being ſo employed, for the ſpace of 14 years; and by an act in the 30th year of *Geo.* II. extended for every ton's burden, —— —— | 2 | 10 | 0 |
| *Beſides for every* 100 l. *actually employed in the white herring fiſhery,* —— —— —— | 3 | 0 | 0 |

8. *Drawback*

| | l. | s. | d. |
|---|---|---|---|
| 8. *Drawback* on *Britiſh*-made *candles*, upon ſecurity that they ſhall not be relanded, and oath that the duties have been paid, ſhall be allowed *per lb.* | | | |
| If of *wax*, —— —— —— | 0 | 0 | 8 |
| If of *tallow*, or any other material, —— —— | 0 | 0 | 1 |
| 9. *Drawback on* hides *and* calves ſkins *tanned in* Great Britain. | | | |
| *Upon due exportation*, hides *and* calves ſkins *draw back* $\frac{3}{4}$ *of the duties paid upon being tanned* | | | |
| *Tanned* or *rough hides* and *calves ſkins*, *per lb. avoirdupois*. | 0 | 0 | 1 |
| *Hides* or *calves ſkins* dreſſed, *per lb.* weight, as they ſhall weigh at the cuſtomhouſe, —— —— | 0 | 0 | 1 |
| *Sheep* and *lamb ſkins*, tanned for glovers, and *baſils*, *per lb. avoirdupois*, —— —— | 0 | 0 | $0\frac{1}{3}$ |
| *Sheep* and *lamb ſkins*, dreſſed in allum and ſalt or meal, or otherwiſe tawed, *per lb* ditto, —— | 0 | 0 | $0\frac{1}{3}$ |
| *Sheep* and *lamb ſkins*, dreſſed in oil, *per lb.* ditto, —— —— | 0 | 0 | $0\frac{2}{3}$ |
| 10. *Drawback* on manufactures of *Britiſh* tanned leather, as *boots*, *ſhoes*, *gloves*, &c. *per lb.* weight on due exportation, —— —— —— | 0 | 0 | $1\frac{1}{2}$ |
| 11. *Drawback* on *Britiſh*-made *ſtarch*,—on due exportation, *per lb.* —— —— —— | 0 | 0 | 2 |
| 12. *Drawback* on *Britiſh* made *ſoap*,—on due exportation, *per lb.* —— —— —— | 0 | 0 | $1\frac{1}{2}$ |
| 13. *Drawback of the exciſe-duty on* Britiſh-*made* paper, *on due exportation.* | | | |
| *Brown*, large cap, *per* ream, —— —— | 0 | 0 | 9 |
| *Brown*, ſmall ordinary, *per* ream, —— —— | 0 | 0 | 6 |
| *Crown*, fine, *per* ream, —— —— —— | 0 | 1 | 6 |
| *Crown*, ſecond, *per* ream, —— —— —— | 0 | 1 | $1\frac{1}{2}$ |
| *Demy*, fine, *per* ream, —— —— —— | 0 | 2 | 3 |
| *Demy*, ſecond, *per* ream, —— —— —— | 0 | 1 | 6 |
| *Foolſcap*, fine, *per* ream, —— —— —— | 0 | 1 | 6 |
| *Foolſcap*, ſecond, *per* ream, —— —— | 0 | 1 | $1\frac{1}{2}$ |
| *Pot*, fine, *per* ream, —— —— —— | 0 | 1 | 6 |
| *Pot*, ſecond, *per* ream, —— —— —— | 0 | 0 | 9 |
| *Whited brown*, *per* bundle, containing 40 quires, —— | 0 | 0 | 9 |
| *All other* paper, *for every* 100 l. *value upon the maker's oath*, —— —— —— | 18 | 0 | 0 |
| *Millboards*, *paſteboards*, and *ſcaleboards*, *per* 112 *lb.* — | 0 | 4 | 6 |
| *Beſides the above duties*, *ſuch of the above* paper *as ſhall be printed*, *painted*, *or ſtained in* Great Britain, *for hangings*, &c. per *yard ſquare*, —— | 0 | 0 | $1\frac{1}{2}$ |

14. *Allowance*

| | l. | s. | d. |
|---|---|---|---|
| 14. *Allowance on* gold *and* ſilver lace, thread, *and* fringe, *duly exported.* | | | |
| *Gold lace, thread,* or *fringe,* made of plate-wire, and ſpun on ſilk, *per lb. avoirdupois,* —— —— | 0 | 6 | 8 |
| *Silver ditto,* ditto, ditto, —— | 0 | 5 | 0 |
| 15. *Drawback on* Britiſh-*wrought* plate *duly exported.* | | | |
| For every ounce *Troy* weight, if marked within ſeven years of exportation, —— —— | 0 | 0 | 6 |
| 16. *Bounty on* fiſh *and* fleſh *duly exported.* | | | |
| Fiſh, *upon oath of the exporter that they were* Britiſh *taken, the following allowances, thirty days after demand, are to be paid by the collector of the ſalt-duty, at the port of exportation, upon a debenture prepared by the collector of the cuſtoms.* | | | |
| *Pilchards* or *ſcads, per* caſk, containing 50 gallons, — | 0 | 7 | 0 |
| *Cod-fiſh, Ling,* or *Flake,* if 14 inches or upwards in length, from the bone in the fin to the third joint in the tail, *per* hundred, —— —— | 0 | 5 | 0 |
| *Flake,* wet, *per* barrel, containing 32 gallons, —— | 0 | 2 | 0 |
| *Flake,* dried, ſcaled, haberdines, *per cwt.* —— | 0 | 3 | 0 |
| *Salmon, per* barrel, containing 42 gallons, —— | 0 | 4 | 6 |
| *White herrings, per* barrel, containing 32 gallons, — | 0 | 2 | 8 |
| *Full-red herrings, per* barrel, containing 32 gallons, — | 0 | 1 | 9 |
| *Clean, ſhotten red herrings, per* barrel, cont. 32 gallons, | 0 | 1 | 0 |
| *Dried red ſprats, per* laſt, —— —— | 0 | 1 | 0 |
| Fleſh *exported for ſale, cured with ſalt that hath paid the duty,* per *barrel of* beef *or* pork, —— | 0 | 5 | 0 |
| *By* 29. Geo. II. *theſe bounties were extended to* fiſh *cured in* Scotland *with* Britiſh *or foreign ſalt, which, by the act of union, were limited to* fiſh *cured in* Scotland *with foreign ſalt only.* | | | |
| 17. *Bounty on* Britiſh *and* Iriſh linens *duly exported.* | | | |
| Made of *hemp* or *flax,* breadth 25 inches, or more, price under 5 *d. per* yard, —— | 0 | 0 | 0½ |
| Made of *hemp* or *flax,* breadth 25 inches, or more, price 5 *d.* and under 6 *d. per* yard, | 0 | 0 | 1 |
| Made of *hemp* or *flax,* breadth 25 inches, or more, price 6 *d.* and not above 1 *s.* 6 *d. per* yd, | 0 | 0 | 1½ |
| 18. *Drawback on* ſilks, calicoes, linens, *and* ſtuffs, *printed, painted, ſtained, or dyed in* Great Britain, *duly exported.* | | | |
| *Silks,* excepting *ſilk handkerchiefs,* for every yard in length, accounting ¼ yard for the breadth, —— | 0 | 1 | 0 |
| *Calicoes, per* yard ſquare, —— —— | 0 | 0 | 6 |
| *Silk handkerchiefs, per* yard ſquare, —— —— | 0 | 0 | 4 |
| *Linens* and *ſtuffs, per* yard ſquare, —— —— | 0 | 0 | 3 |
| *But* calicoes, linens, *and* fuſtians *dyed throughout of one colour, and* ſtuffs *made of woollen, or whereof the* | | | |

*greateſt*

| | l. | s. | d. |
|---|---|---|---|
| *greateſt part in value ſhall be woollen, are exempted from the above drawbacks.* | | | |
| 19. *Drawback* on *Britiſh hops* exported to *Ireland*, *per lb.* weight, regularly exported, and totally of *Britiſh* growth, —— —— —— | 0 | 0 | 1 |
| 20. *Drawback on* Britiſh-*made* glaſs *duly exported.* | | | |
| *Crown, plate, flint,* or *white glaſs, per cwt.* —— | 0 | 9 | 4 |
| *Green glaſs, per cwt.* —— —— —— | 0 | 2 | 4 |
| Strong ale, ſtrong-beer, cyder, mum, *and* perry, *made in* Great Britain, *and exported as merchandiſe, and ſhipped in the preſence of an officer of the exciſe, who is to certify the ſame, ſhall draw back all the exciſe-duty, excepting* 3 d. per *ton, which is to be deducted for charges.* | | | |
| 21. *Drawback on* ſalt *made in* Great Britain. For every buſhel duly exported that hath paid the duties, | 0 | 3 | 4 |
| 22. *Bounty on* naval ſtores *imported from the* Britiſh *plantations in* America. | | | |
| *The ſeveral ſorts of* naval ſtores *which follow, directly imported in ſhips manned as by law required, are entitled to the bounties after ſpecified reſpectively.* | | | |
| *Hemp*, duly prepared, *per* ton, —— —— | 6 | 0 | 0 |
| *Maſts, yards,* and *boltſprits, per* ton of 40 feet ſolid, — | 1 | 0 | 0 |
| *Tar,* proper for cordage, made from trees prepared according to acts of parliament, *per* ton, containing 8 barrels, each gauging 31½ gallons, | 4 | 0 | 0 |
| *Tar,* fit for cordage, and well-conditioned, *per* ton, containing 8 barrels, each gauging 31½ gall. well hooped and filled up, —— —— | 2 | 4 | 0 |
| *Pitch*, clean and merchantable, *per* ton of nett *pitch*, 20 *cwt.* contained in eight equal barrels, —— | 1 | 10 | 0 |
| *From* North *to* South Britain. | | | |
| *Hemp*, duly prepared, *per* ton of 20 *cwt.* —— | 6 | 0 | 0 |
| *Trees* 12 inches diameter and upwards, fit for *maſts, yards,* or *boltſprits,* hewed at leaſt into eight ſquares, freſh and merchantable, *per* ton of 40 ſolid feet, *But upon exportation to be repeated.* | 1 | 0 | 0 |
| 23. *Bounty on* indico *manufactured in, and imported from the* Britiſh *plantations.* | | | |
| For every pound merchantable, and fit for dyers uſe, worth 3 *s. per lb.* when the beſt *French*, or other *indico* equal to *French*, is worth 4 *s.* and ſo in proportion, —— —— —— —— | 0 | 0 | 6 |

| | l. | s. | d. |
|---|---|---|---|
| 24. *Bounties and drawbacks on home-made* ſpirits *duly exported* | | | |
| For every ton of *ſpirits* drawn from corn in *Great Britain*, | 4 | 18 | 0 |
| For every ton of *ſpirits* extracted from barley, malt, or other corn, when barley is at 24 *s. per* quarter, or under, an additional bounty of —— —— | 1 | 10 | 0 |
| *And beſides theſe, the following drawbacks are payable upon exportation*, viz. | | | |
| *The duties impoſed on* ſpirituous liquors *by the act* 6. Geo. II. cap. 17. *as follows.* | | | |
| On *ſpirits* of the firſt extraction, drawn from foreign materials, *per* gallon, —— —— —— | 0 | 0 | 6 |
| On *ſpirits* of the firſt extraction, drawn from drink or waſh made of corn, except brewers waſh and tilts, *per* gall. | 0 | 0 | 1 |
| Ditto drawn from any other kind of *Britiſh* materials, or any mixture therewith, *per* gallon, —— | 0 | 0 | 1½ |
| On *ſpirits* made of wine or cyder imported, —— | 0 | 0 | 6 |
| On *ſtrong waters* made for ſale of any other materials, *per* gallon, —— —— —— | 0 | 0 | 3 |
| *As alſo drawback of the exciſe on* ſpirits *exported*, 16. Geo. II. cap 8. | | | |
| On *ſpirits* of the firſt extraction, drawn from drink or waſh brewed from malt or corn, or from brewers waſh or tilts, or any mixture therewith, *per* gallon, | 0 | 0 | 1½ |
| On *ſtrong waters*, or *aquavitæ*, made for ſale of any of the laſt-mentioned materials, *per* gallon, —— | 0 | 0 | 4½ |
| On *ſpirits* of the firſt extraction, drawn from cyder, or other *Britiſh* materials, except thoſe before mentioned, or any mixture therewith, *per* gallon, —— | 0 | 0 | 1¾ |
| On *ſpirits* made for ſale from cyder, or other *Britiſh* materials except thoſe before mentioned, *per* gallon, | 0 | 0 | 3½ |

25. *All* coals *uſed in melting copper or tin ores, within the counties of* Cornwall *and* Devon, *or in fire-engines for draining tin or copper mines in* Cornwall, *upon oath that they have been ſo uſed, draw back the duties.*

26. *Allowance on damaged, corrupt, or unmerchantable* wines *imported.*

*Such* wines, *on the merchant's refuſing to pay the duty thereof, ſhall, by the commiſſioners of the cuſtoms, be publicly ſold, to be diſtilled into* brandy, *or made into* vinegar, *within three months, and the produce of ſuch ſale divided to the merchant, not exceeding the allowances following:*

| | | | | |
|---|---|---|---|---|
| For *wine* of the growth | of *Germany*, or which pays duty as ſuch, *per* ton, —— —— —— | 4 | 0 | 0 |
| | of *France*, *per* ton, —— —— | 4 | 0 | 0 |
| | of *Spain*, *Portugal*, *&c. per* ton, —— | 8 | 0 | 0 |

27. *Allowance of* portage.

*Portage* is a bounty given by the commiſſioners of the cuſtoms to merchants of ſhips inwards, for making true reports of their cargoes and ſhips, and is granted on the nett amount of the under-mentioned branches:

*Wines*, 6 *s.* 8 *d. per cent.* on the nett amount of the branch of cuſtoms and impoſt.

*Currants*, 6 *s.* 8 *d. per cent.* ditto, ditto.

Other *goods*, 10 *s. per cent.* ditto, ditto.

Note, *No* portage *to be granted when it doth not amount to* 10 s. *except for* Norway *goods*.

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## TABLE

Of the ſeveral ſpecies of victuals, and quantities thereof, uſually allowed for the proviſion of ſhips trading to foreign parts, in the reſpective voyages, and for the times therein mentioned and limited, for which, by 14. & 15. *Car.* II. no cuſtom is to be paid, *viz.*

| To each SEAMAN. | | |
|---|---|---|
| To *Norway*, *Flanders*, *Holland*, or *France*. | To the *Canaries*, *Spain*, *Portugal*, or the *Sound*. | To *America*. |
| Two months. | Three months. | Eight months. |
| *Beef*, $\frac{1}{4}$ barrel. | $\frac{1}{4}$ barrel. | 2 barrels. |
| *Pork*, $\frac{1}{6}$ barrel, | $\frac{1}{4}$ barrel. | $\frac{2}{3}$ barrel. |
| *Butter*, $8\frac{1}{4}$ *lb.* | $12\frac{3}{8}$ *lb.* | 33 *lb.* |
| *Cheeſe*, $8\frac{1}{4}$ *lb.* | $12\frac{3}{8}$ *lb.* | 33 *lb.* |
| *Bread*, 60 *lb.* | 100 *lb.* | 240 *lb.* |

*Beer*, one hogſhead for the voyage.

*To pay the inland exciſe, by* 6. Anne, cap. 1.

MVSEVM BRITANNICVM